

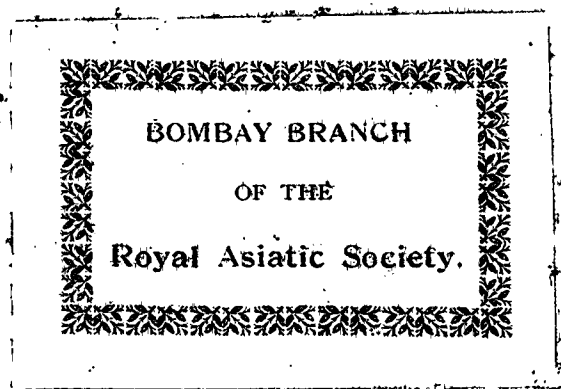
Government of Bombay
FINANCIAL DEPARTMENT

BUDGET
OF
THE GOVERNMENT OF BOMBAY
FOR
1921-22



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Government of Bombay

FINANCIAL DEPARTMENT

BUDGET FOR 1921-22

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MEMORANDUM BY THE FINANCE MEMBER.

1. The presentation of the Provincial Budget for the year 1921-22 for the first Reform Council is a task of more than usual difficulty. In previous years, it has been usual to contrast the estimates adopted for the Budget of the coming year with the corresponding figures for the current year as well as those adopted for the revised estimates. The introduction of the Reforms, however, has effected a complete change in the financial relations between Central and Provincial Governments. Henceforth all heads of accounts which are included in the estimates for 1921-22 on the revenue side except *Taxes on Income* will be wholly Provincial instead of being as heretofore in several cases partly Provincial and partly Imperial. This makes it impossible to contrast the revenue estimates for 1921-22 with those adopted in the current year; moreover, on the expenditure side sweeping changes made in the system of accounts as well as in the method in which important charges are treated make comparison impossible. I shall therefore not attempt to compare the estimates for the two years but shall confine myself, before discussing the budget for 1921-22, to explaining shortly the financial results for the current year.

2. The following figures give a general view of the financial position up to the close of the current year:—

	Accounts, 1919-20.	Budget, 1920-21.	Revised, 1920-21.
Opening balance	4,40,70	4,83,08	4,43,95
Receipts	11,24,87	11,73,95	11,41,79
Expenditure	11,21,62	12,67,69	13,10,35
Surplus or deficit	+ 3,25	— 93,74	— 1,68 56
Closing balance	4,43,95	3,89,34	2,78 62

On the revenue side there is a large increase under *Income Tax*, mainly due to the prosperity of the mill industry during the past year, which has brought the revised estimate for Provincial receipts under this important head up to 2,13 lakhs, and there is also a substantial rise of 11 lakhs due to the same cause under *Stamps*. These two items added to larger receipts under the minor heads of revenue promise to yield an excess of 67½ lakhs over the figure entered in the budget. But this addition to revenue is more than counterbalanced by a decrease amounting to very nearly a crore of rupees under the heads of *Land Revenue*, *Excise*, *Forest* and *Irrigation*. This disastrous result is entirely due to the failure of the monsoon of 1920 from which cause this Presidency now finds itself caught in the grip of famine for the second time in three years. Taking the *Land Revenue* head alone, it will be noted that it was expected that at the beginning of the current year there would be an outstanding balance of 87 lakhs. Adding this to the current demand of over 465½ lakhs, the total is 552 lakhs of which it was hoped to collect 513 lakhs. However, as the figures in the Chief Secretary's memorandum under the head *Land Revenue* will show, the actual arrears outstanding on the 1st of April 1920 were 108 lakhs which added to the current demand of 469 lakhs make a total for collection of 577 lakhs. Unfortunately, however, owing to the failure of the rains a sum of 133 lakhs has been suspended or remitted and 44 lakhs are reported to be unauthorisedly in arrears, thereby reducing the estimate of revenue likely to be collected to a little less than 400 lakhs. This is no less than 113 lakhs short of what was expected, of which the Provincial share is about 56 lakhs. The failure of the rains is also the main cause of the reduced receipts under *Excise*, *Forest* and *Irrigation*. Had conditions been normal, it might have been hoped that

the total revenue would have reached the figure of 1241½ lakhs. As it is, the amount expected is 1141½ lakhs.

3. On the expenditure side the revised budget again shows a large increase, due in part to items of special interest such as the visit of His Royal Highness the Duke of Connaught and the constitution of the Reformed Government, but to a much greater degree to the revision of the pay and allowances of the clerical and other subordinate establishments. In view of the marked increase in the cost of living steps had been taken at various times since 1915-16 to improve conditions of service by the grant of temporary allowances. But during the current year it was felt that a permanent increase was unavoidable. The whole question was accordingly examined by a committee of unofficial members of the Legislative Council and definite proposals put forward. As a result of their recommendations substantial enhancements were accorded, though on a smaller scale than that desired by the Committee. Further details will be given later on when the budget for 1921-22 is discussed.

4. If the conditions of the year had been normal it is probable that, making allowances for excesses in estimates which are peculiarly likely to occur when large schemes of revision are undertaken as well as for charges of an abnormal nature, the revenue for the year would have fallen short of the expenditure by a sum of Rs. 69 lakhs. As it is, the deficit is expected to reach the large figure of Rs. 168½ lakhs.

5. As regards the Budget for 1921-22 a combination of circumstances has rendered the preparation of this Memorandum a very difficult task. The radical alterations in the constitution of the Government, the comparatively late date at which the final form has been settled, the sweeping changes in accounts and the uncertainty as to the method in which certain items should be treated have rendered it impossible to compile final figures until a very late date, while further complications have arisen owing to the extensive schemes for the revision of pay and allowances now under consideration and even more from the failure of the rains and changes in estimates thereby occasioned. The following review, therefore, represents an attempt to make a rough survey of the situation and nothing more.

6. From the statement contained in Part II of the Memorandum it will be seen that under the Settlement between the Government of India and the Provincial Governments which has been approved by the Houses of Parliament, the number of principal heads of revenue allotted to the Provincial Government is 5, viz., *Land Revenue, Excise, Stamps, Forests and Registration*. A sixth, *Income Tax*, is also added, but owing to the fact explained in the Chief Secretary's Memorandum under *Contributions and Assignments* revenue under this head will only accrue when the net receipts from this source exceed the amount which would have accrued to the Local Government in the year 1920-21. As receipts for the latter year are expected to be unusually high owing to the recent boom in trade and as a falling off is anticipated in the next few years, it is unlikely that the Provincial share of revenue under this head will be appreciable and this head may therefore for the present be left out of account. It is, of course, much to be regretted that revenue from this branch of administration, which in this Presidency has been raised to a high level of efficiency, should for some time to come be diverted to the Imperial Exchequer. As a partial set off to this transfer, which represents a loss of two crores a year, Provincial revenues are to receive the whole of the receipts from *Stamps* instead of half as hitherto. The yield of the half share is expected approximately to be 95 lakhs. As regards the other revenue heads, *Registration* has not hitherto been treated in this Presidency as a source of revenue, and until quite recently the yearly surplus of this Department hardly amounted to double figures. *Excise*, owing to efficient administration and the high rate of wages prevailing in urban areas which has enabled the working classes to purchase luxuries hitherto unobtainable, has in the past six years yielded a large increase of revenue. But there are indications that the high rate of taxation imposed is checking consumption and in any case the decline in commercial activity coupled with the failure of the rainfall is likely to reduce

receipts under this head. Forest revenue shows signs of expanding, but only at the cost of heavy expenditure on development. The only head left is *Land Revenue* which is now wholly Provincial. The uncertainty of receipts under this head has been already a matter of comment. It will be remembered that this Presidency passed through a severe famine in 1918-19 and there was consequently every reason to hope that conditions in 1920 would be at least normal and that the revenue would come up to a reasonable figure. Unfortunately, however, the Monsoon has failed for a second time in three years, with the result that the revenue estimate for the current year is 113 lakhs below the budget, and we start a new year in 1921-22 with a balance of Rs. 1½ crores outstanding. On the assumption, however, that the rainfall next year is fairly good, we may assume that we shall be able to collect Rs. 513 lakhs during the financial year 1921-22. If this estimate is realised, the yield of the five principal heads of revenue will be 13 crores. As regards the other remaining 21 revenue heads it will be noted that there is only one of importance, viz., *XVI, Interest on Development Loans* (49,23). This will be dealt with separately hereafter. Leaving this out of account, it is clear that the total revenue to be expected from these 21 heads is roughly one crore, making the total Provincial revenue 14 crores.

7. Turning to the expenditure side the gross total is shown as 16½ crores. From this, however, must be deducted three-fourths of a crore representing Interest on the Development Loan and Sinking Fund. The balance is roughly 15½ crores. The excess, therefore, of expenditure over revenue is 1½ crores.

8. This figure is a large one and it is important in the interests of economy to ascertain in what manner the expenses of the administration have increased in the past few years. Unfortunately, as will have been gathered from my opening remarks, it is impossible owing to changes in the form of accounts to compare the estimates of the current year item by item with those of the preceding years. Taking the total on the expenditure side at 15½ crores, it will be found that expenditure on Irrigation, Debt Services (other than the Development Department), Civil Works (deducting therefrom 46 lakhs for establishment charges) famine relief, pensions and the Imperial contributions amounts roughly to 4½ crores. Deducting this from the total of 15½ crores the balance is 11 crores and it is of interest to consider how much of this amount represents increased expenditure on salaries and establishments. The appended statements show the expenditure on salaries and establishments granted (1) to all-India Services, (2) Provincial Services, (3) Clerks and servants and non-gazetted subordinates, in the years 1915-16 and 1921-22 respectively. It would be seen that under the head all-India Services, the increase has been 41%, under the head Provincial Services 66% and under the head Establishment 83%. In the latter figure no account is taken of temporary and provisional allowances the amount of which is no less than 41 lakhs. Nor does the statement include the provision of nearly 46 lakhs which has been made in the past 3 years for the increase of the pay of primary teachers. Broadly speaking, however, the result of the revisions made during the past few years has been an increase in the pay of the India Services of rather more than 20 lakhs, in that of the Provincial Services of 30 lakhs, while no less than 2 crores have been allotted to the improvement of the pay of subordinate establishments of which 1 crore has been divided between Police and primary school masters. In view of the somewhat unsatisfactory position of Provincial finances, it would seem open to question whether the revisions have not been made in too liberal a fashion or whether some reduction in establishments should not be effected in view of the very much larger salaries paid. An officer is now on special duty for the purpose of improving office procedure with the object of increasing efficiency and reducing establishments. Instructions are being issued which aim at securing better work in return for the increased pay now given. It is much to be desired that all heads of offices should co-operate to reduce establishments in view of the heavy charges involved by modern scales of pay.

9. Coming to individual heads of accounts, it would be seen that the budget for expenditure under the head *31, Education* and other heads on educational objects amounts to no less than 2 crores and 5 lakhs, being an increase of 120 lakhs over the provision made in 1916-17. As will be seen from the Chief Secretary's

memorandum, in addition to large improvements in the pay of primary school masters provision is made for a substantial expansion of educational facilities.

10. Under the head *Administration of Justice*, provision has been made for several important improvements. These include the addition of a Judge to the High Court, the creation of two new District Judgeships, revision of the pay of Assistant and Subordinate Judges, a substantial addition to the cadre of Subordinate Judges for leave, deputation and reserve, revision of the pay of clerical establishments, and additional Resident Magistrates. The sums allotted for expenditure under the Medical and Public Health services amount to 83.93, the actual expenditure under these heads in 1919-20 having been 45.36 lakhs. Provision is also made for the completion of the programme of abolishing tolls on local board roads as well as on the two main roads leading into Bombay City. The budget provides for full compensation to the boards for the loss thereby sustained.

11. The sum allotted to the Public Works Department under the head 41, *Civil Works* is 204.79 lakhs, as compared with an actual expenditure of 152.50 in 1919-20. This will provide for increased charges incurred on establishment and repair to buildings, the upkeep and repair of the large mileage of provincial roads recently taken over from the local boards, and the completion of numerous important works now in hand for various departments.

12. Turning to other items outside the departmental budgets, it will be noted that under the settlement arrived at between this Government and the Government of India, a contribution of Rs. 56 lakhs is due annually from this Government to the Central Government to meet the Imperial deficit. Provision for this amount has been made under head 51.

13. This Government is further bound under rule 29 of the Devolution Rules to make provision in the budget every year of a sum of Rs. 63,60,000 for the relief of, and insurance against, famine, the provision so made to be expended on famine relief, construction of protective irrigation works, and grants of loans to cultivators. A further feature of the new arrangements is that expenditure on famine, which has hitherto been shared between the Imperial and Provincial Governments, in the proportion of three-fourths and one-fourth, is henceforth to be wholly provincial. Accordingly, provision has been made in the budget, under head 43-A, for an expenditure of 10.67 lakhs on famine relief. The balance of the Rs. 63,60,000 (52.93) has, for the reasons explained in the Chief Secretary's memorandum under the head 16, *Construction of Irrigation Works* been allotted to ensure the early completion of the Pravara River works and the Nira Right Bank Canal.

14. A further liability, incidental to the new arrangements, is that for payment of interest on the funds advanced in past years by the Government of India for the construction of irrigation works. The charge incurred in this year's budget comes to 32.54 lakhs, and is shown under head 14.

15. An important feature of the new arrangements is that permission has now been granted to local Governments to raise loans, on the security of revenues allotted to them, to meet capital expenditure on works of lasting public utility, where the cost is so large that it cannot reasonably be met from current revenues or where the project is likely to prove of a remunerative character, to meet expenditure on irrigation which has hitherto been met from loan funds, for famine relief, and for the financing of the Provincial Loan account. In view of the heavy strain on provincial resources, due to the failure of the rainfall and consequent famine, it is proposed by this Government to raise a loan of Rs. 70,00,000 for the objects shown in the Chief Secretary's memorandum under the head *Debts, Deposits and Advances*. In every one of these cases, the expenditure will yield a return which will go far to cover the charge for interest and repayment of loan.

16. Full details as regards the transactions of the Development Department are shown in the Chief Secretary's memorandum under the heads XLIII and 58, *Bombay Development Scheme*. It will be noted that out of the total expenditure contemplated in the current year and in 1921-22 Rs. 944.50 lakhs represent loans either made or to be made to the City Improvement Trust, the Port Trust and the Portbay Municipality.

17. The financial position of the Bombay Government in the coming year is summarised in the following statement :—

<i>Receipts.</i>	<i>Rs.</i>	<i>Expenditure.</i>	<i>Rs.</i>
Total receipts	14,45,77	Total expenditure	16,27,27
<i>Deduct—</i>		<i>Deduct—</i>	
Interest on Development Loans	49,23	Interest	69,53
		Sinking Fund	9,39
	13,96,54		78,92
		Net Expenditure	15,48,35
<i>Add—</i>		<i>Add—</i>	
New Loan	70,00		
Recoveries in Provincial Loan Account.	73,60	Repayment of loan to Government of India.	10,00
	15,40,14	Expenditure on irrigation .	13,71
Deficit	1,02,20	Loans to cultivators, etc. .	70,28
	16,42,34		16,42,34

It will be seen that it is expected that the net expenditure will exceed the net revenue by over Rs. 1 crore and that by the end of the year the balance will have sunk to 1,76,42. At the same time, owing to the peculiar circumstances of the year, it has been impossible for the Financial Department to examine the schemes put forward for expenditure with their usual care and it seems possible that the provision made in the estimates on their account as well as on the revision of the establishments has been larger than will be eventually required. In fact, provision has been allowed by the Financial Department to remain on the condition that the details of each scheme will be subject to their examination before being finally carried into effect. In view of the necessity of stringent economy, it is desirable that this should be clearly understood.

18. I now place this Budget before the first Reformed Council in the hope that it will receive their careful consideration. Owing to the natural growth of our expenditure and the incidence of seasonal calamities which are beyond our control, the existing condition of the Provincial finances is far from satisfactory and it is clear that retrenchment on the one hand and the development of new sources of revenue on the other will be necessary if we are to obtain equilibrium between the two sides of our budget. It is my confident hope that the members of this first Reformed Council in the Bombay Presidency will discharge their duties in a manner worthy of the tradition of their predecessors and maintain the fair name of this Presidency for sanity, prudence and devotion to duty.

G. S. CURTIS.

NOTE.— With reference to the figures of percentage increase (83) under the head *Establishment* mentioned in paragraph 8, attention is invited to the notes against the figures for *Irrigation and Public Works* in the appended statements. The figure is at present approximate and will be liable to correction when the charge for *Public Works Department salaries* is separated.

BUDGET ESTIMATES FOR 1915-16.

(Thousands of Rupees.)

Head.	Salaries.		Establishments.		Temporary and additional establishments.	Temporary and Provisional Allowances.
	All India Service.	Provincial Services and other Gazetted Officers.	Clerks and non-Gazetted subordinates in Superior service.	Servants.		
Land Revenue...	15,74	7,45	42,88	8,75	1,32	...
Stamps* ...	...	3	27	3	...	*Provincial share.
Excise ...	10	75	5,88	2,10	2	...
Forest ...	3,32	1,61	7,30	21	70	...
Registration ...	...	20	2,88	9	17	...
General Administration ...	7,06	97	5,49	37	...	...
Courts of Law...	10,38	10,24	13,82	1,26	1,15	...
Jails ...	26	75	2,56	1	...	...
Police ...	6,85	13,12	49,88	9	...	...
Ports and Pilotage ...	6	3	4	...	2	...
Education ...	5,66	4,78	8,20	70	...	...
Medical and Public Health ...	7,24	2,63	6,25	1,00	3	...
Agriculture ...	1,65	70	2,75	19	15	...
Scientific and Miscellaneous Departments.	...	47	27	2	...	...
Stationery and Printing ...	...	32	3,28	10	...	...
Miscellaneous ...	...	...	5	...	1	...
Irrigation ...	...	...	6,01†	...	...	†Separate figures are not available under "Salaries" and "Establishments."
Public Works ...	...	...	16,00†	...	...	
Total ...	58,32	44,05	1,73,76	14,92	3,57	

Note.—The provincial expenditure under "Political" has been omitted since it has now become imperial.

BUDGET ESTIMATES FOR 1921-22.

(Thousands of Rupees.)

Head.	Salaries.		Establishments.		Temporary and additional establishments.	Temporary and Provisional Allowances.
	All India services.	Provincial services and other Gazetted officers.	Clerks and non-gazetted subordinates in superior service.	Servants.		
Land Revenue ...	19,35	15,78	49,10	9,04	2,65	16,83
Stamps ...	...	7	51	9	15	20
Excise ...	9	89	7,16	2,19	8	2,39
Forest ...	4,79	2,09	10,80	22	2,85	3,70
Registration ...	...	20	2,99	14	23	1,19
General Administration ...	13,35	1,31	9,64	47	3,52	86
Courts of Law ...	12,98	12,46	13,74	1,28	1,49	11,60
Jails ...	26	1,04	2,92	1	1,16	82
Police ...	10,53	20,96	1,08,52	16	1,88	...
Ports and Pilotage ...	55	3	12	1	2	3
Education ...	7,38	6,87	14,09*	1,00	4,06	...
Medical ...	9,92	7,67	8,63	1,71	9	2,30
Public Health ...						
Agriculture ...	2,64	1,17	6,53	28	92	50
Scientific and Miscellaneous Departments. ||	65	2,78	1,51	10	61	12
Stationery and Printing ..	...	41	4,57	10	11	80
Miscellaneous ...	...	...	5	...	1	1
Irrigation ...	...	...	12,20†	...	...	...
Public Works ...	...	...	16,24‡	...	...	...
	...	...	48,00§	...	...	...
Total ...	82,49	73,73	3,17,32	16,80	19,83	41,35

* The provisions for grants-in-aid of primary schools have very much increased. Of the increase about Rs. 45 lakhs may be taken as increase due to the raising of the pay of primary school teachers. But this increase is not taken into account in the statement.

† Productive and Protective Expenditure which was Imperial but is treated as Provincial from 1921-22.

‡ Wholly provincial from 1921-22. Separate figures for different columns are not available.

§ Separate figures for different columns are not available.

|| This head has now been split up into Industries, Scientific Departments, and Miscellaneous Departments. The figures do not include cost of establishment of Hydro-electric Survey which is now made Provincial.

PART I.

STATEMENT SHOWING, IN THOUSANDS OF RUPEES, PROVINCIAL RECEIPTS
AND EXPENDITURE UNDER EACH MAJOR HEAD
ACCOUNTS FOR 1919-20
AND
BUDGET AND REVISED ESTIMATES FOR 1920-21.

No. of Account Head.	RECEIPTS.	1919-1920, Accounts.	1920-1921, Budget.	1920-1921, Provisional Revised.	1920-1921, Provisional Revised as compared with Budget.	
					Better.	Worse.
1	2	3	4	5	6	7
I	Land Revenue { Provincial share ...	2,17,18	2,44,20	1,88,65	...	55,55
	{ Alienations ...	94,02	94,41	94,60	19	...
IV	Stamps ...	80,16	82,50	93,50	11,00	...
V	Excise ...	4,01,76	4,30,00	4,00,00	...	30,00
VIII	Income Tax ...	1,72,68	1,85,00	2,13,34	28,34	...
IX	Forest ...	84,94	90,00	80,00	...	10,00
X	Registration ...	13,38	13,00	15,00	2,00	...
XII	Interest { Provincial loans ...	11,44	17,70	14,63	...	3,07
	{ Development loans ...	...	...	3,62	3,62	...
XVI-A	Law and Justice—Courts of Law ...	10,24	9,80	11,00	1,20	...
XVI-B	Do. —Jails ...	4,33	3,50	4,00	50	...
XVII	Police ...	1,68	1,23	2,20	97	...
XVIII	Ports and Pilotage ...	2,14	2,24	2,34	10	...
XIX	Education ...	6,14	6,05	6,45	40	...
XX-A	Medical ...	4,94	4,90	5,40	50	...
XX-B	Sanitation ...	10	19	12	...	7
XXI-A	Agriculture ...	4,38	2,85	2,85	...	...
XXI-B	Scientific and Miscellaneous Departments.	2,35	1,35	2,11	76	...
XXII	Receipts in aid of Superannuation, etc.	7,35	7,20	7,85	65	...
XXIII	Stationery and Printing ...	1,86	1,90	2,20	30	...
XXV	Miscellaneous ...	3,68	2,03	2,18	15	...
XXIX {	Irrigation—Major Works—Portion of Land Revenue due to Irrigation.	13,55	13,30	13,10	...	20
	Do. Direct Receipts.	9,53	10,02	9,00	...	1,02
XXX	Irrigation—Minor Works (Public Works Department).	2,07	1,95	2,10	15	...
XXXI {	Civil Works—Civil Department ...	9	5	6	1	...
	Do. —Public Works Department	8,28	6,50	18,85	12,35	...
	Transfers between Imperial and Provincial Revenues.	-33,40	-57,92	-53,36	4,56	...
	Total Revenue ...	11,24,87	11,73,95	11,41,79	67,75	99,91
	<i>Bombay Development Scheme.</i>					
	Revenue ...	...	...	2,60	2,60	...
	Proceeds of Loans ...	...	...	9,38,91	9,38,91	...
	Total ...	...	...	9,41,51	9,41,51	...
	Opening Balance—					
	Ordinary ...	4,40,70	4,83,08	4,43,95	...	39,13
	Development ...	...	...	...	...	...
	Grand Total ...	15,65,57	16,57,03	25,27,25	...	...

No. of Account Head.	EXPENDITURE.		1919-1920, Accounts.	1920-1921, Budget.	1920-1921, Provisional Revised.	1920-1921, Provisional Revised as compared with Budget.	
						Better.	Worse.
1	2		3	4	5	6	7
1	Refunds	...	23,84	18,40	24,78	...	6,38
2	Assignments and Compensations.	{ Cash ...	17,47	28,52	28,27	25	...
		{ Alienations ...	82,91	83,27	83,35	...	8
3	Land Revenue	{ Cash ...	1,07,45	1,37,23	1,32,65	4,58	...
		{ Alienations ...	7,31	7,29	7,35	...	6
6	Stamps	...	1,86	1,65	2,12	...	47
7	Excise	...	16,09	34,08	38,32	...	4,24
10	Income Tax	...	2,13	2,75	2,86	...	11
11	Forest	...	59,19	54,77	58,50	...	3,73
12	Registration	...	5,35	5,07	6,07	...	1,00
13	Interest	{ On ordinary Debt ...	11,79	15,06	15,13	...	7
		{ On development Loan ...	...	...	6,85	...	6,85
18	General Administration	...	26,94	26,36	34,25	...	7,89
19-A	Law and Justice—Courts of Law	...	67,34	66,99	77,00	...	10,01
19-B	Do. —Jails	...	26,45	23,81	28,00	...	4,19
20	Police	{ Cash ...	1,46,32	1,63,84	1,77,10	...	13,26
		{ Alienations ...	3,80	3,85	3,90	...	5
21	Ports and Pilotage	...	1,32	1,89	1,72	17	...
22	Education	...	1,29,52	1,48,80	1,45,64	3,16	...
24-A	Medical	...	34,30	51,39	41,00	10,39	...
24-B	Sanitation	...	11,06	28,77	18,78	9,99	...
25	Political	...	7,30	6,23	7,80	...	1,57
26-A	Agriculture	...	19,72	29,31	23,05	6,26	...
26-B	Scientific and Miscellaneous Departments...	...	7,90	11,37	10,15	1,22	...
29	Superannuation Allowances and Pensions	...	43,65	46,21	44,46	1,75	...
30	Stationery and Printing	...	19,80	19,80	21,80	...	2,00
32	Miscellaneous	...	9,24	12,32	9,27	3,05	...
33	Famine Relief (Civil)	...	5,86	...	{ 1,95	...	{ 1,15
	Do. (Public Works)	...	4,15	...		...	
42	Irrigation—Major Works.	{ Working Expenses ...	10,25	9,32	11,59	...	2,27
		{ Interest ...	15,20	15,20	16,32	...	1,12
43	Irrigation—Minor Works.	{ Civil Department ...	4	13	5	8	...
		{ Public Works Department ...	20,13	25,06	22,50	2,56	...
45	Civil Works	{ Civil Department ...	23,44	17,20	23,83	...	6,63
		{ Public Works Department ...	1,52,50	1,71,75	1,83,94	...	12,19
	Total Expenditure	...	11,21,62	12,67,69	13,10,35	43,46	86,11
<i>Bombay Development Scheme.</i>							
	Expenditure	...	...	...	90,01	...	9,001
	Loans and Advances	...	...	...	8,39,50	...	8,39,50
	Total	...	...	...	9,29,51	...	9,29,51
	Closing Balance—						
	Ordinary	...	4,43,95	3,89,34	2,78,62	...	1,10,71
	Development	...	...	...	8,77	8,77	...
	Grand Total	...	15,65,57	16,57,03	25,27,25	...	

MEMORANDUM EXPLANATORY OF THE DIFFERENCES BETWEEN THE BUDGET AND REVISED ESTIMATES OF REVENUE AND EXPENDITURE FOR 1920-21.

Increases of revenue over the budget estimates for 1920-21 are expected mainly under the following heads:—

- | | |
|--|---|
| <p>(1) IV, Stamps (11,00)—
 1920-21 Budget Estimate
 (82,50).
 1920-21 Revised Estimate
 (93,50).</p> | <p>The increase is due to larger receipts from general and court-fee stamps owing to commercial activity and probate duty levied on a large estate. Also receipts in respect of unstamped and insufficiently stamped documents were larger than anticipated.</p> |
| <p>(2) VIII, Income Tax (28,34)—
 1920-21 Budget Estimate
 (1,85,00).
 1920-21 Revised Estimate
 (2,13,34).</p> | <p>The increase is chiefly due to the fact that the Cotton Spinning and Weaving Mills made very large profits in 1919 which are assessable during the current year.</p> |
| <p>(3) X, Registration (2,00)—
 1920-21 Budget Estimate
 (13,00).
 1920-21 Revised Estimate
 (15,00).</p> | <p>The receipts under "Fees for registering documents" are expanding owing to the flotation of joint stock companies and transfer of properties.</p> |
| <p>(4) XII Interest (55)—
 1920-21 Budget Estimate
 (17,70).
 1920-21 Revised Estimate
 (18,25).</p> | <p>The revised estimate includes 3,62 on account of (i) interest on current deposits in the Bank of Bombay out of the Development Loan funds and (ii) estimated recoveries from local bodies of their share of brokerage, advertisement charges and miscellaneous expenses of raising the loan. The increase is partially counterbalanced by smaller receipts under the Provincial Advance and Loan Account, due to (i) the loan of Rs. 31 lakhs sanctioned for the Bombay Municipality having been taken up in instalments, (ii) postponement of the recovery of interest due from one of the Indian States, and (iii) anticipated fall in the recoveries of interest from cultivators owing to the unfavourable season.</p> |
| <p>(5) XVI-A, Law and Justice—
Courts of Law (1,20).
 1920-21 Budget Estimate
 (9,80).
 1920-21 Revised Estimate
 (11,00).</p> | <p>The increase is chiefly under "magisterial fines."</p> |
| <p>(6) XVII, Police (97)—
 1920-21 Budget Estimate
 (1,23).
 1920-21 Revised Estimate
 (2,20).</p> | <p>The increase is mainly due to larger receipts from fees for licenses granted under the Motor Vehicles Act and to miscellaneous items.</p> |
| <p>(7) XX-A, Medical (50)—
 1920-21 Budget Estimate
 (4,90).
 1920-21 Revised Estimate
 (5,40).</p> | <p>The increase is chiefly due to larger receipts under "Medical Collège and School fees" and "Hospital fees." It is partially counterbalanced by smaller receipts under "Lunatic Asylum."</p> |
| <p>(8) XXI-B, Scientific and
Miscellaneous Departments
(76)—
 1920-21 Budget Estimate
 (1,35).
 1920-21 Revised Estimate
 (2,11).</p> | <p>The increase occurs chiefly under fees for registering Joint Stock Companies and Societies.</p> |
| <p>(9) XXII, Receipts in aid of
Superannuation (65)—
 1920-21 Budget Estimate
 (7,20).
 1920-21 Revised Estimate
 (7,85).</p> | <p>The increase is chiefly due to the grant of increased pay under the Vernacular Masters' Code to Local Board and Municipal teachers and the consequent recoveries of arrears of contributions for pensions on larger sums.</p> |

(10) XXXI, Civil Works—
Public Works Department
(12,35)—
1920-21 Budget Estimate
(6,50).
1920-21 Revised Estimate
(18,85).

The increase is mainly due to (i) the credit given by the Development Department on account of a dredger purchased for it in 1919-20 and (ii) the part of the sale proceeds of His Excellency the Governor's Body Guard Lines realized this year.

(11) Transfers between Imperial and Provincial Revenues (4,56)—
1920-21 Budget Estimate
(-57,92).
1920-21 Revised Estimate
(-53,36).

Note.—Minus figures indicate the balances against Provincial.

The increase is mainly due to non-recurring Imperial contributions in lieu of receipts realized under the schemes for the development of the towns of Poona and Sholapur and the Imperial contribution on account of the revised system of apportionment of Police charges between Government and the Railway companies. The increase is partially counterbalanced by the larger assignment from Provincial to Imperial revenues in connection with the new scheme of taxation under "Income Tax". Enhanced rates of taxation were introduced from 1st April 1916 for Imperial purposes but as the receipts are credited to the divided head of Income Tax the Local Government has to make an assignment from Provincial to Imperial equal to its share of the additional revenue.

(12) Bombay Development Scheme (9,41,51)—
1920-21 Budget Estimate
(Nil).
1920-21 Revised Estimate
(9,41,51).

These receipts were not anticipated when the current year's budget was framed.

2. Important decreases of revenue are anticipated in the revised estimates for the current year under the following heads :—

(1) I, Land Revenue—(Provincial share) (55,55)—
1920-21 Budget Estimate
(2,44,20).
1920-21 Revised Estimate
(1,88,65).

The decrease is attributed to the failure of the monsoon and low inundation in Sind.

(2) V, Excise (30,00)—
1920-21 Budget Estimate
(4,30,00).
1920-21 Revised Estimate
(4,00,00).

The decrease is based on the progress of actuals and is due to the general unfavourable conditions of the present year.

(3) IX, Forest (10,00)—
1920-21 Budget Estimate
(90,00).
1920-21 Revised Estimate
(80,00).

The decrease is due chiefly to a general fall in prices of coupes, partially counterbalanced by receipts on account of famine fodder operations.

(4) XXIX, Irrigation—Major Works (1,22).
1920-21 Budget Estimate
Direct Receipts ... 10,02
Portion of Land Revenue due to Irrigation ... 13,30

23,32

The decrease under "Direct Receipts" is due to smaller receipts anticipated from the sale of water from the Mutha, Hathmati and Desert canals owing to scarcity of rainfall. The decrease is partly counterbalanced by higher receipts expected from the Krishna canal owing to recovery of arrears. The decrease under "Portion of Land Revenue due to Irrigation" is due to smaller receipts anticipated from the Desert canal and Eastern Nara works owing to deficiency of water.

1920-21 Revised Estimate
Direct Receipts ... 9,00
Portion of Land Revenue due to Irrigation ... 13,10

22,10

3. Increases of expenditure over the budget estimates for 1920-21 are expected chiefly under the following heads :—

- | | |
|---|--|
| <p>(1) 1, Refunds and Drawbacks (6,38)—
 1920-21 Budget Estimate
 (18,40).
 1920-21 Revised Estimate
 (24,78).</p> | <p>The increase is chiefly due to large refunds of income tax collected in 1919-20 which was subject to adjustment under section 19 of the Indian Income Tax Act, 1918, on the actual profits of the year 1919.</p> |
| <p>(2) 7, Excise (4,24)—
 1920-21 Budget Estimate
 (34,08).
 1920-21 Revised Estimate
 (38,32).</p> | <p>The increase is chiefly due to additional expenditure on account of the departmental arrangements for the supply of liquor to the Town and Island of Bombay, the Kolaba District and parts of the Thana District.</p> |
| <p>(3) 11, Forest (3,73)—
 1920-21 Budget Estimate
 (54,77).
 1920-21 Revised Estimate
 (58,50).</p> | <p>The increase is due to (i) the anticipated expenditure on famine fodder operations and (ii) the cost of sheds and railway sidings for Nawapur grass reserve depôt. The increase is partially counterbalanced by the postponement of expenditure of a non-recurring character.</p> |
| <p>(4) 12, Registration (1,00)—
 1920-21 Budget Estimate
 (5,07).
 1920-21 Revised Estimate
 (6,07).</p> | <p>The increase is mainly due to the grant of temporary and provisional allowances to establishments at enhanced rates from January 1920 for which there was no budget provision and to increase in service postage charges.</p> |
| <p>(5) 13, Interest (6,92)—
 1920-21 Budget Estimate
 (15,06).
 1920-21 Revised Estimate
 (21,98).</p> | <p>The increase is mainly due to the charges in connection with the payment of advance interest, brokerage, and advertisement and other charges in connection with the Development loan having been included under this head. These charges were not anticipated when the budget was framed.</p> |
| <p>(6) 18, General Administration (7,89)—
 1920-21 Budget Estimate
 (26,36).
 1920-21 Revised Estimate
 (34,25).</p> | <p>Additional expenditure is entailed by (i) the construction of railway saloons for His Excellency the Governor, (ii) the purchase of furniture for Government Houses, (iii) charges on account of the visit of H. R. H. the Duke of Connaught, (iv) appointment of a new Member of the Executive Council and of three Ministers and (v) revision of the pay of clerical establishments of Commissioners. Larger expenditure occurred (i) under "Civil Secretariat" on account of officers and establishments, contingencies, hill journey allowances, etc., and (ii) on the Band establishment of His Excellency the Governor.</p> |
| <p>(7) 19-A, Courts of Law (10,01)—
 1920-21 Budget Estimate
 (66,99).
 1920-21 Revised Estimate
 (77,00).</p> | <p>The increase is chiefly due to (i) the revision of salaries of officers and of the pay of clerical establishments and (ii) larger expenditure on diet and road money to witnesses under "Criminal Courts".</p> |
| <p>(8) 19-B, Jails (4,19)—
 1920-21 Budget Estimate
 (23,81).
 1920-21 Revised Estimate
 (28,00).</p> | <p>The increase is chiefly due to the payment of temporary and provisional allowances at higher rates and to larger expenditure on diet charges owing to increase in jail population and in prices of foodstuffs.</p> |
| <p>(9) 20, Police (13,31)—
 1920-21 Budget Estimate
 (1,67,69).
 1920-21 Revised Estimate
 (1,81,00).</p> | <p>The increase is chiefly due to the revision of the pay and allowances of the different cadres of the Police force lately sanctioned by Government. The increase is partially counterbalanced by the large number of vacancies in the Police force and the non-utilization of the lump provisions made for several objects, e.g., the reorganization of the sub-divisional police, free clothing grant to officers of and below the rank of sub-inspectors, and establishment of police bands at headquarter towns.</p> |

- (10) 25, Political (1,57)—
 1920-21 Budget Estimate (6,23).
 1920-21 Revised Estimate (7,80).
 The increase is due to the payment of temporary and provisional allowances at higher rates and to larger estimate for payments to officers of other Provinces.
- (11) 30, Stationery and Printing (2,00)—
 1920-21 Budget Estimate (19,80).
 1920-21 Revised Estimate (21,80).
 The increase is due to (i) the grant of temporary and provisional allowances at higher rates, (ii) grant of bonus and dearness allowances to compositors and (iii) enhanced prices of, and increased demand for, stationery.
- (12) 33, Famine Relief (1,95)—
 1920-21 Budget Estimate (nil).
 1920-21 Revised Estimate (1,95).
 Famine has been declared in the whole of the Ahmednagar District and scarcity in parts of Nasik, Poona, Sholapur, Satara, Bijapur and Belgaum. These charges were not anticipated when the budget was framed.
- (13) 42, Irrigation—Major Works (3,39)—
 1920-21 Budget Estimate—
 Working expenses ... 9,32
 Interest on debt ... 15,20
 —
 24,52
 1920-21 Revised Estimate—
 Working expenses ... 11,59
 Interest on debt ... 16,32
 —
 27,91
 The increase under "working expenses" is due to anticipated additional expenditure on account of (i) revisions of establishment of upper and lower subordinates, etc., and (ii) certain urgent works. The increase under "Interest on debt" is due to a change in the method of calculating interest charges and also to an increase in the rate of interest.
- (14) 45, Civil Works—Civil Department (6,63)—
 1920-21 Budget Estimate (17,20).
 1920-21 Revised Estimate (23,83).
 The increase is due to grants-in-aid to local bodies for the years 1918-19 to 1920-21 to cover the higher charges (24 per cent.) fixed by the Government of India on account of establishments and tools and plant in respect of works carried out by the Public Works Department on behalf of those bodies.
- (15) 45, Civil Works—Public Works Department (12,19)—
 1920-21 Budget Estimate (1,71,75).
 1920-21 Revised Estimate (1,83,94).
 The increase is due chiefly to (i) transfers of funds from the Civil Department, (ii) purchase of lands for new Lines for the Body Guard of His Excellency the Governor and (iii) revision of pay of Public Works Officers and establishments.
- (16) Bombay Development Scheme (9,29,51)—
 1920-21 Budget Estimate (Nil).
 1920-21 Revised Estimate (9,29,51).
 These charges were not anticipated when the current year's budget was framed.

4. Under the following heads it is anticipated that the expenditure for 1920-21 will fall short of the budget estimate :—

- (1) 3, Land Revenue (4,52)—
 1920-21 Budget Estimate (1,44,52).
 1920-21 Revised Estimate (1,40,00).
 The decrease is due chiefly to (i) the partial utilization under this head of the provisions of 20,00 for the revision of subordinate establishments and of 7,50 for the reforms scheme, and (ii) the non-utilization of the provision of 5,00 for the Bombay Development Department, the charges for which are being met from loan funds. On the other hand, larger expenditure is anticipated mainly on account of travelling allowances, contingencies, works connected with the development of Salsette, and payments to officers of other provinces.

- (2) **22, Education (3,16)**—
 1920-21 Budget Estimate
 (1,48,80).
 1920-21 Revised Estimate
 (1,45,64).

The decrease is due chiefly to savings in the provisions for (i) opening new primary schools, (ii) the introduction of compulsory primary education in municipal areas, (iii) Royal Institute of Science, (iv) grants to Local Boards for war allowances of primary school teachers, owing to certain overpayments in the last year, and (v) expenditure out of Imperial grants. The provision on account of the scheme for the institution of apprenticeships in the Public Works Department will also remain unutilized. On the other hand, increased expenditure is anticipated on the grant of immediate relief to low-paid primary school teachers, and on salaries of Indian Educational Service officers whose pay has been revised with effect from December 1919.

- (3) **24-A, Medical (10,39)**—
 1920-21 Budget Estimate
 (51,39).
 1920-21 Revised Estimate
 (41,00).

The decrease is mainly due to savings in the provision for expenditure from the surplus excise revenue and to the non-utilization of the provisions for the Central Hygiene Laboratory and for the School of Tropical Medicine. The decrease is partially counterbalanced by larger estimates on account of (i) salaries of I. M. S. officers according to revised scales, (ii) payments to officers of other provinces, (iii) grant of temporary and provisional allowances and (iv) contingencies of Government hospitals and lunatic asylums owing to high prices.

- (4) **24-B, Sanitation (9,99)**—
 1920-21 Budget Estimate
 (28,77).
 1920-21 Revised Estimate
 (18,78).

The decrease is due chiefly to savings in, and transfer to other heads of a part of, the provision for grants in aid of sanitary projects. The decrease is partially counterbalanced by (i) an increase in establishment charges under "Sanitation and Vaccination Establishment" on account of payment of arrears of temporary and provisional allowances, (ii) a contribution towards the cost of new Military buildings at Quetta, and (iii) increase in contingent charges of the Bombay Bacteriological Laboratory owing to unusual demand for anti-plague vaccine from the East African Government and Mesopotamia.

- (5) **26-A, Agriculture (6,26)**—
 1920-21 Budget Estimate
 (29,31).
 1920-21 Revised Estimate
 (23,05).

The decrease is due chiefly to savings in the provisions for (i) expenditure from the Imperial non-recurring grants for agriculture, (ii) development of agricultural education, (iii) experimental farms, (iv) the purchase of anti-rinderpest serum, and (v) charges on account of the establishment under the Glanders and Farcy Act. The decrease is partially counterbalanced by (i) the grant of temporary and provisional allowances and (ii) larger estimates on account of salaries due to changes in personnel and travelling allowances under "Co-operative Societies."

- (6) **26-B, Scientific and Miscellaneous Departments (1,22)**—
 1920-21 Budget Estimate
 (11,37).
 1920-21 Revised Estimate
 (10,15).

The decrease is chiefly due to anticipated savings under "Development of Industries." It is partially counterbalanced by (i) the charges on account of Civil Supplies and Rent Control Departments for which no provision was made in the budget estimate, and (ii) larger expenditure on the Department of Director of Information.

- (7) **29, Superannuation Allowances and Pensions (1,75)**—
 1920-21 Budget Estimate
 (46,21).
 1920-21 Revised Estimate
 (44,46).

The decrease is due to smaller expenditure anticipated under "Superannuation and retirement allowances," partially counterbalanced by increase under "Covenanted Civil Service pensions" due to the transfer of certain pensions to Bombay.

(8) 32, Miscellaneous (3,05)—
1920-21 Budget Estimate
(12,32).
1920-21 Revised Estimate
(9,27).

The decrease is chiefly due to (i) the transfer of funds to other major heads from the provision for reserve with the Financial Department, (ii) savings in the provisions for grants-in-aid to District Local Boards for abolition of tolls on Local Board roads, and (iii) non-utilization of the provision for the construction of a building for the European work-house for males, Bombay. The decrease is partially counterbalanced by a larger estimate for subventions to District Local Boards which are to have non-official Presidents with self-contained offices.

(9) 43, Irrigation-Minor Works
and Navigation—Public
Works Department—
(2,56)—
1920-21 Budget Estimate
(25,06).
1920-21 Revised Estimate
(22,50).

The decrease is anticipated in view of the progress of actuals.

H. S. LAWRENCE,
Chief Secretary to Government.

PART II.

STATEMENT SHOWING, IN THOUSANDS OF RUPEES, ESTIMATES OF
PROVINCIAL RECEIPTS AND EXPENDITURE FOR 1921-22.

Heads of Revenue.						Budget, 1921-22.
Principal Heads of Revenue.						
II. Taxes on Income	...	...	...	...	...	...
V. Land Revenue	...	...	...	...	...	5,81,28
VI. Excise	...	...	...	...	...	4,24,50
VII. Stamps	...	...	...	...	...	1,90,00
VIII. Forest	...	...	...	...	...	92,00
IX. Registration	...	...	...	...	...	15,40
Irrigation.						
XIII Works for which capital accounts are kept—						
(1) Productive Works—						
Direct Receipts	...	...	...	...	2,73	...
Portion of Land Revenue due to Irrigation	...	...	...	...	23,55	...
<i>Deduct</i> —Working Expenses	...	...	...	...	19,52	...
Net receipts	...	...	...	...	6,76	...
(2) Protective Works—						
Direct Receipts	...	...	...	...	11,92	...
Portion of Land Revenue due to Irrigation	...	...	...	...	...	...
<i>Deduct</i> —Working Expenses	...	...	...	...	3,66	...
Net receipts	...	...	...	...	8,26	...
(3) Unproductive Works—						
Direct Receipts	...	...	...	...	8,72	...
Portion of Land Revenue due to Irrigation	...	...	...	...	4,13	...
<i>Deduct</i> —Working Expenses	...	...	...	...	8,87	...
Net receipts	...	...	...	...	3,98	...
<i>Deduct</i> —						
(1) Collection charges in Civil Department in respect of the portion of Land Revenue due to Irrigation	...	...	...	...	2,28	...
(2) Expenditure in England	...	...	...	...	1,84	...
Net receipts						14,88
						14,88

Heads of Revenue.						Budget, 1921-22.
XIV. Works for which no capital accounts are kept						88
Debt Services.						
XVI. Interest...	{	Provincial Loans	...	...	...	14,27
		Development Loans	...	...	...	49,23
Civil Administration.						
XVII.	Administration of Justice	...	...	...	...	10,87
XVIII.	Jails and Convict Settlements	...	...	...	...	3,97
XIX.	Police	...	...	...	...	2,29
XX.	Ports and Pilotage	...	...	...	...	56
XXI.	Education	...	...	...	...	7,47
XXII.	Medical	...	...	...	...	5,26
XXIII.	Public Health	...	...	...	...	12
XXIV.	Agriculture	...	...	...	...	3,02
XXV.	Industries	...	...	...	...	1,07
XXVI.	Miscellaneous Departments	...	...	...	...	91
Buildings, Roads and Miscellaneous Public Improvements.						
XXX.	Civil Works ...	{	Civil Department	...	...	4
			Public Works Department	...	...	16,80
XXXI.	Waterways and Embankments	...	...	...	...	
Miscellaneous.						
XXXII.	Transfers from Famine Insurance Fund	...	...	...	...	
XXXIII.	Receipts in aid of Superannuation	...	...	...	...	7,13
XXXIV.	Stationery and Printing	...	...	...	...	1,90
XXXV.	Miscellaneous	...	...	...	...	1,75
Contributions and Assignments between the Central and Provincial Governments.						
XXXIX.	Contributions and Assignments by the Central Government to Provincial Government.	...	...	...	...	
XL.	Miscellaneous adjustments between the Central and Provincial Governments.	...	...	...	...	17
Total Revenue -						14,45,77
Deficit						1,81,50

						Budget, 1921-22.
<i>RECEIPTS.</i>						
Surplus.	...	...	...	...	...	...
Capital not charged to Revenue.						
XLII—Bombay Development Scheme	...	...	...	...	...	42,00
Total Capital not charged to Revenue						42,00
Debt, Deposits and Advances.						
Permanent Debt incurred—						
For Development	...	...	...	...	5,00,00	
For other purposes	...	...	...	...	70,00	5,70,00
Deposit and Advances—						
Deposits of Sinking Funds	...	...	...	...	9,39	
Other Deposits	...	...	...	...	3,00,00	3,09,39
Loans and Advances by Provincial Government—						
For Development	...	...	...	...	1,20,00	
For other purposes	...	...	...	...	73,60	1,93,60
Loans between Central and Provincial Governments	...	...	...	...	...	3,28,23
Total Debt, Deposits, etc.						14,01,22
Total Receipts						14,43,22
Opening balance	{	Ordinary	...	...	...	2,78,62
		Bombay Development	...	...	...	8,77.
Grand Total						17,30,61

Heads of Expenditure.				Reserved.		
				India.	England.	Total.
Direct Demands on Revenue.						
2.	Taxes on Income	...	...	...	...	...
5.	Land Revenue	...	...	2,36,32	2,71	2,39,03
6.	Excise	...	...	...	...	...
7.	Stamps	...	...	3,83	1,61	5,44
8.	Forest	...	...	...	...	...
9.	Registration...	...	...	...	...	...
Irrigation Revenue Account.						
14.	Works for which Capital Accounts are kept—					
	Interest on Debt.	Productive Works.		7,43		
		Protective Works.		19,42		
		Unproductive Works.		5,69		
					32,54	...
15.	Miscellaneous Irrigation Expenditure.			47,06	42	47,48
Irrigation Capital Account Charged to Revenue.						
16.	Construction of Irrigation Works—					
	A.—Financed from Famine Insurance Grants.			48,93	4,00	54,44
	B.—Financed from ordinary revenues.			1,51		
Debt Services.						
19.	Interest	on Ordinary Debt		...	20,63	20,63
		on Development Loan		...	69,53	69,53
21.	Sinking Funds			...	9,39	9,39
Civil Administration.						
22.	General Administration			...	60,53	2,60
24.	Administration of Justice			...	77,85	1,71
25.	Jails and Convict Settlements			...	28,51	19
26.	Police			...	1,92,13	1,96
27.	Ports and Pilotage			...	2,18	...
30.	Scientific Departments			...	1,02	...
31.	Education			...	7,05	...
32.	Medical			...	...	...
33.	Public Health			...	...	...

Transferred.			Total.		
India.	England.	Total.	India.	England.	Total.
...	...	...	...	...	...
...	...	...	2,36,32	2,71	2,39,03
30,28	7	30,35	30,28	7	30,35
...	...	...	3,83	1,61	5,44
60,15	84	60,99	60,15	84	60,99
6,92	3	6,95	6,92	3	6,95
...	...	...	32,54	...	32,54
...	...	...	47,06	42	47,48
...	...	...	48,93	4,00	54,44
...	...	...	1,51		
...	...	...	20,63	...	20,63
...	...	...	69,53	...	69,53
...	...	...	9,39	...	9,39
...	...	...	60,53	2,60	63,13
...	...	...	77,85	1,71	79,56
...	...	...	28,51	19	28,70
...	...	...	1,92,13	1,96	1,94,09
...	...	...	2,18	...	2,18
51	...	51	1,53	...	1,53
1,74,25	1,39	1,75,64	1,81,30	1,39	1,82,69
55,73	1,57	57,30	55,73	1,57	57,30
26,40	23	26,63	26,40	23	26,63

Heads of Expenditure.	Reserved.			
	India.	England.	Total.	
34. Agriculture	...	...	...	
35. Industries	...	...	...	
37. Miscellaneous Departments ...	4,38	...	4,38	
Buildings, Roads, and Miscellaneous Public Improvements.				
41. Civil Works.	Civil Department ...	20	...	20
	Public Works Department.	10,48	...	10,48
42. Waterways and Embankment ...	25	...	25	
Miscellaneous.				
43. Famine Relief and Insurance—				
A.—Famine Relief	10,67	...	10,67	
B.—Transfers to Famine Insurance Fund.	...	...	...	
45. Superannuation Allowances and Pensions.	50,32	35	50,67	
46. Stationery and Printing ...	14,55	2,04	16,59	
47. Miscellaneous	3,27	18	3,45	
Contributions and Assignments between the Central and Provincial Governments.				
51. Contributions and Assignments to the Central Government by the Provincial Government.	56,00	...	56,00	
52. Miscellaneous adjustments between the Central and Provincial Governments.	5	...	5	
Total expenditure ...	9,89,18	17,77	10,06,95	

Transferred.			Total.		
India.	England.	Total.	India.	England.	Total.
27,66	39	28,05	27,66	39	28,05
8,02	2,79	10,81	8,02	2,79	10,81
18	...	18	4,56	...	4,56
19,79	...	19,79	19,99	...	19,99
1,91,61	2,70	1,94,31	2,02,09	2,70	2,04,79
...	...	...	25	...	25
...	...	...	10,67	...	10,67
...	...	...	...	...	...
...	...	...	50,32	35	50,67
1,91	21	1,40	15,74	2,25	17,99
7,41	...	7,41	10,68	18	10,86
...	...	...	56,00	...	56,00
...	...	...	5	...	5
6,10,10	10,22	6,20,32	15,99,28	27,99	16,27,27

				Budget, 1921-22.	
DISBURSEMENTS.					
Deficit	...	...	...	1,81,50	
Capital not charged to Revenue.					
55. Construction of Irrigation works—					
A.—Productive	...	12,19	...	13,71	
B.—Unproductive	...	1,52	...		
58. Bombay Development Scheme	...		...	2,50,58½	§ Includes 94,50 on account of expenditure in England.
Total Capital not charged to Revenue.				2,64,29	
Debt, Deposits and Advances.					
Permanent Debt discharged—					
For Development	...	...	...	...	
For other purposes	...	...	...	...	
Deposits and Advances—					
Deposits of Sinking Funds	...	...	...	...	
Other Deposits	...	...	...	...	
Loans and Advances by Provincial Government—					
For Development	...	6,55,00	...	10,53,51	
For other purposes	...	3,98,51	...		
Loans between Central and Provincial Governments.				10,00	
Total Debt, Deposits, etc.				10,63,51	
Total Disbursements				15,09,30	
Closing balance	{	Ordinary	...	1,76,42	
		Development	...	44,89*	
Grand Total				17,30,61	

* Inclusive of 9,39 for sinking fund deposits.

*Schedule of demands for grants of the Government of Bombay for the year 1921-22
submitted for the vote of the Legislative Council.*

[Figures in thousands of rupees.]

Number of demand.	Service or Administration to which demand relates.	Head of Account.	Amount.	
			Reserved.	Transferred.
A.—Expenditure from Revenue.				
1	Taxes on Income	Taxes on Income . . . . .	.....	.....
2	Land Revenue	Land Revenue	1,25,48	.....
3	Excise	Excise . . . . .	.....	25,37
4	Stamps	Stamps	7,44	.....
5	Forest	Forest . . . . .	.....	57,19
6	Registration	Registration . . . . .	.....	7,05
7	Irrigation (including Working Expenses)	Works for which capital accounts are kept, Miscellaneous Irrigation Expenditure and Construction of Irrigation Works.	1,32,04	.....
8	Interest	Interest . . . . .	...	.....
9	General Administration	General Administration	53,80	.....
10	Administration of Justice	Administration of Justice	68,48	.....
11	Jails and Convict Settlements	Jails and Convict Settlements	27,67	.....
12	Police	Police	1,83,16	.....
13	Ports and Pilotage	Ports and Pilotage	1,64	.....
14	Scientific Departments	Scientific Departments	1,02	51
15	Education	Education	6,86	1,69,95
16	Medical Services	Medical . . . . .	.....	51,36
17	Public Health	Public Health . . . . .	.....	25,20
18	(a) Agriculture	Agriculture . . . . .	.....	21,40
	(b) Civil Veterinary Services . . . . .	" . . . . .	.....	4,53
19	Industries	Industries . . . . .	.....	10,29
20	Miscellaneous Departments	Miscellaneous Departments	4,40	18
21	Civil Works	Civil Works	10,68	2,07,40
22	Waterways and Embankments	Waterways and Embankments	25	.....
23	Famine Relief	Famine Relief and Insurance	10,67	.....
24	Superannuation Allowances and Pensions	Superannuation Allowances and Pensions	49,92	.....
25	Stationery and Printing	Stationery and Printing	16,59	1,40
26	Miscellaneous	Miscellaneous	3,53	7,41
27	Miscellaneous adjustments between the Central and Provincial Governments.	Miscellaneous Adjustments between Central and Provincial Governments.	5	.....
TOTAL			7,03,68	5,83,24
B.—Expenditure charged to Capital.				
28	Irrigation	Construction of Irrigation Works	13,35	.....
29	Bombay Development Scheme	Bombay Development Scheme	2,49,36	.....
TOTAL			2,62,71	.....
C.—Expenditure under Debt, Deposit and Remittance Head.				
30	Deposits and advances . . . . .		.....	.....
31	Loans and Advances bearing interest		7,25,28	.....
TOTAL			7,25,28	.....

Note.—Demands Nos. 5, 9, 16 and 18 (a) include certain amounts required for works which will be executed by the Public Works Department. These amounts will be transferred to that Department as required.

MEMORANDUM EXPLANATORY OF THE FIGURES UNDER EACH MAJOR HEAD OF REVENUE AND EXPENDITURE.

INTRODUCTORY.

The introduction of the Reforms has effected a complete change in the financial relations between the Central and Provincial Governments. Hitherto the Provincial Government has had no separate revenues of its own, but has been dependent for its resources upon a share in certain heads of revenue and upon lump assignments from Imperial revenues. Under the Reforms, however, definite sources of revenue have been allocated to the Provincial Government whose transactions will in future be completely separated from those of the Central Government, though all receipts from Provincial sources will continue to be paid into the general account of which the Governor General in Council is the custodian. That is to say, the Provincial Governments will henceforth have separate accounts with a common bank. All heads of account, therefore, which are included in the estimates for 1921-22 are wholly Provincial.

2. Hitherto, all money realised or expended in England has been treated as Imperial, irrespective of whether it pertains to an imperial, provincial, or divided head. But in future the incidence of such revenue and expenditure will be determined by the distribution of subjects between the Central and Provincial Governments.

3. In consequence of the changes in the form of the Provincial Government it will be necessary in future to distinguish on the expenditure side of the accounts between reserved and transferred subjects. Expenditure under the following heads is partly reserved and partly transferred:—

30, Scientific Departments.

31, Education.

37, Miscellaneous Departments.

41, Civil Works.

46, Stationery and Printing.

47, Miscellaneous.

A further distinction will be necessary between voted and non-voted items of expenditure. The schedule of demands comprises only voted expenditure. The demands include working expenses of irrigation works for which capital accounts are kept and refunds, both of which in the accounts are shown as deductions from revenue.

4. The Government of India have made various changes in the existing form of accounts and in the prescribed heads. The estimates for 1921-22 are arranged in accordance with the revised heads. The changes are explained under the heads concerned.

5. A statement of the new items of expenditure which have been included in the ensuing year's estimates is appended.

6. Figures throughout represent thousands of rupees except where the context shows otherwise.

V and 5, Land Revenue.

Revenue.

	Accounts, 1919-20.	Budget estimate, 1920-21.	Revised estimate, 1920-21.	Budget estimate, 1921-22.
Ordinary Revenue	4,58,51	5,13,00	3,99,72	5,13,00
Miscellaneous	2,95	2,00	3,79	2,00
Total ..	4,61,46	5,15,00	4,03,51	5,15,00
Deduct—Portion of Land Revenue due to irrigation	27,10	26,60	26,20	25,40
Net total ..	4,34,36	4,88,40	3,77,31	4,89,60
Provincial share	2,17,18	2,44,20	1,88,65	4,89,60
Assessment of Alienated lands less quit-rent ..	94,02	94,41	94,60	94,68
Total Provincial	3,11,20	3,38,61	2,83,25	5,84,28
Deduct—Refunds	—2,94	—2,80	—3,20	—3,00
Total ..	3,08,26	3,35,81	2,80,05	5,81,28

Expenditure (Reserved).

	Accounts, 1919-20.	Budget estimate, 1920-21.	Revised estimate, 1920-21.	Budget estimate, 1921-22.
Charges of District Administration ..	57,99	82,65	75,00	72,81
Survey and Settlement	1,60	1,62	1,62	2,32
Land Records	40,66	40,21	49,20	51,59
Allowances to District and Village Officers ..	97,42	96,81	97,53	97,63
Compensations	13,98	15,33	14,83	15,22
Leave allowances paid in England	..	..	..	2,46
Lump provision for charges in connection with the Reforms Scheme	..	7,50	..	..
Lump deduction for probable savings	..	—1,00	..	—3,00
Total ..	2,11,65	2,43,12	2,38,18	2,39,03

Revenue.

7. The increase in the budget for 1921-22 as compared with the budget for 1920-21 is nominal and is due to the fact that under the Reforms the receipts from Land Revenue proper are treated as wholly Provincial, instead of half Provincial a

hitherto. The estimate is framed on the assumption that the next season will prove normal. The small increase of 27 under alienated revenue is based on the latest figures furnished by district officers. The figures of the estimated demand, collections, remissions and suspensions of ordinary revenue for the years 1920-21 and 1921-22 are given below :—

	1920-21 (Revised).	1921-22 (Budget).
Outstanding balance	1,08,15	1,54,89
Demand	4,69,31	4,63,33
	5,77,46	6,18,22
Collections	3,99,72	5,13,00
Remissions	22,85	19,26
	4,22,57	5,32,26
Balance { Suspensions	1,10,74	51,99
{ Arrears	44,15	33,97
	1,54,89	85,96

8. Refunds of land revenue were hitherto debited to the head *Refunds and Drawbacks* on the expenditure side. Under the revised classification the latter head has been abolished and refunds are to be deducted from revenue. For the sake of comparison the figures for 1919-20 and 1920-21 have been shown under this head.

Expenditure.

9. *Charges of District Administration.*—The decrease in the budget for 1921-22 as compared with the budget for 1920-21 is due mainly to the absence in the new budget of the provisions for the Bombay Development Department and for the revision of subordinate establishments under other provincial heads. The decrease is partially counterbalanced by the provisions for the revision of pay and regrading of Deputy Collectors, Mamlatdars and Mukhtiarkars, and for the grant of house rent allowance to the latter.

10. *Survey and Settlement.*—The increase in the budget for 1921-22 as compared with the current year's budget is due to the revision of the establishments of the Photozinco Office and the Consulting Surveyor to Government. Provision has also been made for additional temporary establishment and a temporary Assistant under the Consulting Surveyor to Government.

11. *Land Records.*—The increase in the budget estimate for 1921-22 is mainly due to the revision of salaries, enhancement of the rate of pony allowance to tapadars, and the revision of the pay of Talatis. The budget also includes a provision of 4,00 for further revision of the pay of Talatis.

12. *Allowances to District and Village Officers.*—Certain charges on account of "Assessment of Alienated lands" which were hitherto debited to a separate head *Assignments and Compensations* (which is to be abolished from next year), are to be transferred to this head with effect from 1921-22. For convenience of comparison the figures for 1919-20 and 1920-21 are also shown here under this head.

13. *Compensations.*—Hitherto provision on account of revenue compensations was made under the head *Assignments and Compensations*. This head will be abolished with effect from 1921-22 and provision for compensations is therefore made under *Land Revenue*. For convenience of comparison the figures for 1919-20 and 1920-21 are also shown here under this head.

VI & 6, Excise.

Revenue.

	Accounts, 1919-20.	Budget estimate, 1920-21.	Revised estimate, 1920-21.	Budget estimate, 1921-22.
License and distillery fees and duties for the sale of liquors and drugs.	3,66,44	3,91,50	3,62,00	3,76,38
Gain on sale-proceeds of excise opium ..	20,08	22,75	20,50	25,50
Hemp drugs	14,60	15,10	16,00	26,11
Fines, confiscations and miscellaneous ..	64	65	1,50	51
<i>Deduct</i> —Refunds	—3,53	—4,00	—4,00	—4,00
Total ..	3,98,23	4,26,00	3,96,00	4,24,50

Expenditure (Transferred).

	Accounts, 1919-20.	Budget estimate, 1920-21.	Revised estimate, 1920-21.	Budget estimate, 1921-22.
Presidency establishment	1,82	1,53	1,39.	41
District Executive establishment	14,27	32,55	36,93	3,79
Portion of the combined Salt and Excise establishment.	....	....	....	14,24
Compensations	10,25	20,65	20,65	11,84
Expenditure in England .. ..	..	....	....	7
Total ..	26,34	54,73	58,97	30,35

Revenue.

14. Refunds have hitherto been debited to the expenditure head *Refunds and Drawbacks*. With effect from 1921-22 they are to be shown as deductions from revenue. For convenience of comparison the figures for 1919-20 and 1920-21 under the head *Refunds* are shown here under this head.

15. *License and distillery fees, etc.*—The decrease in the ensuing year's estimates as compared with the current year's budget is due to (i) the general unfavourable conditions and (ii) the fact that the fees for sale of Hemp Drugs, which have hitherto been credited to this head, will now be credited to the head *Hemp Drugs*.

16. *Gain on sale-proceeds of excise opium.*—This Presidency is at present supplied with Ghazipur opium at the rate of Rs. 13 per seer, but with effect from 1921-22 the price will be raised to Rs. 20 per seer. This cost price is credited to Imperial revenues under the head *Opium*. On the other hand, the issue rate of opium will be raised from Rs. 45 per seer to Rs. 60 in the Presidency proper and to Rs. 52½ in Sind with effect from the ensuing year. The gross sale-proceeds less the cost price

are credited to Provincial revenues under this head. The rentals derived from opium shops are, however, credited to the head *License and distillery fees, etc.*

17. *Hemp Drugs*.—The present rate of duty on hemp is Rs. 17½ per seer, on *charas* Rs. 40 per seer, and on *bhang* Rs. 2-8-0 per seer except in Sind where it is Rs. 1-8-0. The increase under this head is explained under *License and Distillery fees* above.

Expenditure.

18. *Presidency Establishment*.—In consequence of the reorganization and amalgamation of the non-gazetted executive and clerical establishments of the Bombay Salt and Excise Departments, almost all the charges on account of the non-gazetted establishments under this head (as well as under the head *District Executive Establishment*) are debited in the first instance to the Imperial head *Salt*, while the 4—9ths portion transferable to the head *Excise* has been provided under the new minor head *Portion of the combined Salt and Excise establishment*.

19. *District Executive Establishment*.—The decrease as compared with the current year's budget is due mainly to (i) the change in classification referred to in the preceding paragraph and (ii) the absence of the following provisions which were made in the latter budget:—

(a) Expenditure in connection with the supply of country spirit to licensed retail vendors in certain areas (9,00).

(b) Compensation to licensed manufacturers of country spirit owing to the abnormally high prices of distilling materials (7,39).

(c) Scheme for pumping the Khanapur Distillery spirit wash into trenching ground (77).

(d) Construction of quarters for Excise menials (30).

Provision for item (d) is made next year under the head *Civil Works*. On the other hand, a lump provision of 10 is made in next year's estimates for maintenance charges in connection with item (c).

20. *Compensations*.—Hitherto provisions on this account have been debited to the head *Assignments and Compensations*. But with effect from 1921-22 that head will be abolished and Excise compensations will be shown under *Excise*. For convenience of comparison the figures for 1919-20 and 1920-21 are also shown here under this head. The decrease in next year's estimate is due to smaller provision for adjustment of compensations payable to Native States for the lease of their Abkari revenue.

VII and 7, Stamps.

Revenue.

	Accounts, 1919-20.	Budget estimate, 1920-21.	Revised estimate, 1920-21.	Budget estimate, 1921-22.
Sale of General Stamps	44,73	45,25	49,30	98,00
Sale of Court-fee Stamps	32,48	35,00	40,30	87,00
Duty on impressing documents	2,42	2,00	2,80	5,30
Fines and penalties	12	20	20	40
Miscellaneous	41	5	90	1,30
<i>Deduct</i> —Refunds	—1,10	—80	—1,25	—2,00
Total ..	79,06	81,70	92,25	1,90,00

Expenditure (Reserved).

	Accounts, 1919-20.	Budget estimate, 1920-21.	Revised estimate, 1920-21.	Budget estimate, 1921-22.
Superintendence	77	70	89	1,69
Charges for the sale of General Stamps	83	70	1,00	1,90
Charges on sale of Court-fee Stamps	11	11	12	24
Stamp and plain paper supplied from Central Stores	15	14	11	1,61
Total ..	1,86	1,65	2,12	5,44

21. These heads have hitherto been divided equally between the Central and Provincial Governments. The figures for 1919-20 and 1920-21 represent the Provincial half share only. From the year 1921-22 the head '*Stamps*' becomes wholly Provincial under the Reforms Scheme.

22. Refunds have hitherto been debited to the expenditure head *Refunds and Drawbacks*. With effect from 1921-22 they are to be shown as deductions from revenue. For convenience of comparison the figures for 1919-20 and 1920-21 under the head *Refunds and Drawbacks* are here shown under this head.

Revenue.

23. The increase over the current year's budget is due to larger receipts from the sale of general and court-fee stamps and from duty on impressing documents in consequence of commercial activity.

Expenditure.

24. *Superintendence*.—The increase over the current year's budget is due to larger provisions for temporary and provisional allowances and to provisions for revision of pay of establishments and purchase and erection of an electric machine for impressment work.

25. *Charges for the sale of general stamps.*—The increase is due to larger sale of general stamps.

26. *Stamp and plain paper supplied from Central Stores.*—The estimate under this minor head is provisional and has been roughly calculated by the High Commissioner for India by dividing the estimated total expenditure between the various Provinces in proportion to their stamp revenue for 1918-19.

VIII and 8, Forest,

Revenue.

	Accounts, 1919-20.	Budget estimate, 1920-21.	Revised estimate, 1920-21.	Budget estimate, 1921-22.
Timber and other produce removed from the forests by Government Agency.	36,59	37,46	34,80	47,26
Timber and other produce removed from the forests by consumers or purchasers.	45,70	50,96	42,06	42,80
Drift and waif wood and confiscated forest produce.	4	4	4	4
Revenue from forests not managed by Government.	11	9	10	10
Miscellaneous	2,50	1,45	3,00	2,00
<i>Deduct</i> —Refunds	—37	—15	—35	—20
Total	84,57	89,85	79,65	92,00

Expenditure (Transferred).

	Accounts, 1919-20.	Budget estimate, 1920-21.	Revised estimate, 1920-21.	Budget estimate, 1921-22.
Conservancy and Works	40,45	27,69	31,50	30,74
Establishments	18,74	27,08	27,00	29,60
Leave allowances, etc., paid in England	..	..	..	65
Total	59,19	54,77	58,50	60,99

Revenue.

27. (a) *Timber, etc., removed by Government agency.*—The increase in next year's budget is due to (i) anticipated receipts on account of famine fodder operations and (ii) larger receipts in consequence of the arrangements made for the sale of timber in Europe.

(b) *Timber, etc., removed by consumers or purchasers.*—The decrease in next year's budget is due to the fact that as there is already much material in the hands of contractors there is no chance of any large quantity of timber being removed. It is also feared that lower prices will be obtained for timber, grass and other produce.

28. Refunds have been debited hitherto to the expenditure head *Refunds and Drawbacks*. With effect from 1921-22 refunds are to be shown as deductions from revenue. For convenience of comparison the figures for 1919-20 and 1920-21 under the head *Refunds* are shown under this head.

Expenditure.

29. To the minor head *Conservancy and Works* are debited (a) the outlay on the improvement, extension and protection of forest generally, (b) the outlay on communications and buildings in charge of the Forest Department, (c) the cost of the extraction and transport to sale depôts of timber and other forest produce exploited departmentally, (d) the cost of supervision of the removal of similar produce by private agency, (e) charges for the survey and demarcation of forests, and (f) the cost of live-stock, stores, tools and plant. As compared with the current year's budget, the budget for 1921-22 includes larger provisions for departmental operations connected with the exploitation of timber and firewood, the construction of communications and buildings, purchase of store, tools and plant. A provision of 52 has also been made for two expert Forest Engineers, one Railway Engineer and one Saw Expert.

30. *Establishments.*—The increase in the budget is due to (a) larger provision for expenditure on travelling allowances and (b) provisions for (i) seven recruits to the Imperial Forest Service and (ii) revision of the pay of the subordinate Forest establishments as well as increase in the Protective staff. A provision of 3,00 has also been made for the Dharwar Forest College building.

IX and 9, Registration.

Revenue.

	Accounts, 1919-20.	Budget Estimate, 1920-21.	Revised Estimate, 1920-21.	Budget Estimate, 1921-22.
Fees for registering documents	12,88	12,56	14,35	14,75
Fees for copies of registered documents . .	30	26	35	40
Miscellaneous	20	18	30	35
<i>Deduct</i> —Refunds	—8	—5	—8	—10
Total	13,30	12,95	14,92	15,40

Expenditure (Transferred).

	Accounts, 1919-20.	Budget Estimate, 1920-21.	Revised Estimate, 1920-21.	Budget Estimate, 1921-22.
Superintendence	25	23	28	25
District charges	5,10	4,84	5,79	6,67
Leave allowances paid in England	..	..	..	3
Total	5,35	5,07	6,07	6,95

Revenue.

31. Refunds have hitherto been debited to the expenditure head *Refunds and Drawbacks*. With effect from 1921-22 they are to be shown as deductions from revenue. For convenience of comparison the figures for 1919-20 and 1920-21 under the head *Refunds and Drawbacks* are here shown under this head.

32. The increase over the current year's budget is due to larger receipts under "Fees for registering documents," owing to the flotation of joint stock companies and transfer of properties.

Expenditure.

33. *District charges*.—The increase is due (i) to larger provisions for temporary and provisional allowances and for service postage charges and (ii) to a provision for revision of pay of establishments.

Irrigation revenue and expenditure.

34. Hitherto irrigation works have been divided for accounts purposes into two classes, viz., major works, *i.e.*, those which are financed either from loans or from famine insurance funds, and minor works, *i.e.*, those which are financed from ordinary revenues. Receipts from both classes of works were divided equally between the Imperial and Provincial Governments, and so were charges with the exception of capital expenditure on major works which was borne wholly by the Imperial Government, either from revenues or from loans.

35. Under the Reforms, receipts and expenditure relating to all kinds of irrigation works are wholly Provincial, while the method of classification in the accounts has undergone considerable alteration. On the revenue side works are divided into those for which capital accounts are kept (*XIII*) and those for which no capital accounts are kept (*XIV*). The former class is again subdivided into productive, protective, and unproductive works. Working expenses are shown as a deduction from revenue under each of these three sub-classes separately. On the expenditure side there are three heads (*14*, *16* and *55*) for charges relating to works for which capital accounts are kept. Of these, *14* shows interest on capital outlay, while *16* and *55* show capital expenditure classified according to the source from which it is met, *i.e.*, famine insurance grants (*16-A*), ordinary revenues (*16-B*); and loans (*55*). As the last mentioned is not a charge against revenue, the head is entered outside the ordinary revenue account. For expenditure on works for which no capital accounts are kept there is one head (*15*). Finally, charges on account of waterways, navigable canals, embankments, and other purely agricultural works are now separated from the irrigation accounts proper and shown under a separate head (*42*).

XIII, XIV, and 14, 15.

*Irrigation Receipts, Interest on Debt and Maintenance Charges including extensions and improvements of non-capital works.**Revenue.*

	Accounts, 1919-20.	Budget estimate, 1920-21.	Revised estimate, 1920-21.	Budget estimate, 1921-22.
Revenue*	25,15	25,27	24,20	15,76

* Shown under the heads XXIX and XXX for the years 1919-20 and 1920-21.

Expenditure (Reserved).

	Accounts, 1919-20.	Budget estimate, 1920-21.	Revised estimate, 1920-21.	Budget estimate, 1921-22.
Interest ..	15,20	15,20	16,32	32,54
Irrigation Maintenance, etc., Charges ..	30,38	34,38	34,09	47,48
Total ..	45,58	49,58	50,41	80,02

Revenue.

36. The revenue includes (a) direct receipts from sale of water and (b) the portion of land revenue due to irrigation in respect of productive and unproductive works. Hitherto irrigation receipts were divided equally between Imperial and Provincial, and the figures shown for the years 1919-20 and 1920-21 represent the Provincial half share. Under the Reforms the receipts are wholly Provincial.

37. As mentioned above the working expenses of productive, protective and unproductive works are in future to be shown as deductions from receipts. This deduction has not been made from the figures for 1919-20 and 1920-21 and without it the budget estimate for 1921-22 would be 49,65. As already mentioned in the previous paragraph the figures for 1919-20 and 1920-21 represent the Provincial half share while that for the ensuing year represents the full receipts. The decrease in the ensuing year's budget is due to smaller receipts anticipated under the sub-head "portion of land revenue due to irrigation" owing to deficiency of water in the Unharwah, Desert and Begari Canals.

Expenditure.

38. This was hitherto divided equally between Imperial and Provincial. Under the Reforms the expenditure is wholly Provincial.

39. *Interest on Debt.*—Under No. 24 of the Devolution Rules the capital sum spent by the Governor General in Council upon the construction of productive and protective irrigation works and of other works financed from loan funds is to be treated as an advance made to the Local Government from the revenues of India. This advance is to carry interest at the following rates :—

(a) In the case of the outlay up to the end of the financial year 1916-17, at the rate of 3·3252 *per centum*.

(b) In the case of outlay incurred after the financial year 1916-17 at the average rate of interest paid by the Governor General in Council on loans raised in the open market since the end of that year.

40. The capital outlay to the end of 1916-17 was 7,62,50 ; that from 1917-18 to the end of 1919-20 was 92,91 ; and the probable outlay during the current year is estimated at 39,16. The total interest in respect of these amounts payable to the Government of India in the ensuing year is 32,54. The increase over the budget estimate of the current year is due to increase in the capital outlay.

41. *Maintenance, etc., Charges.*—The budget estimate for the current year is 34,38, but it represents the Provincial half share only. This amount includes the working expenses in respect of works for which capital accounts are kept. On a similar calculation the budget estimate for the ensuing year in respect of irrigation maintenance, etc., charges would be 81,37. The large increase in next year's budget is due to the facts that (i) owing to financial stringency during the war and the shortage of money in the current year the progress of works and repairs has been retarded and (ii) the cost of labour and materials has increased abnormally. The next year's provision also includes 1,84 for leave allowances to be paid in England as also the following important new items:—

(a) Ghar Canal—Constructing combined Regulators (i) over Naurang and Nurwah (40) and (ii) over Gath and Chilo (20) to regulate supply	60
(b) Nira Canal and Shetphal tank and Gokak canal—Construction of quaters for the staff	27
(c) Conversion of the head bridge on the Western Nara into a Regulator	1,20
(d) Raising the banks of the Western Nara from the present head Regulator to Abad bridge	25
(e) Construction of the head Regulator over the Baghar Canal	50

16, Construction of Irrigation Works.

*Expenditure (Reserved).**Budget Estimate, 1921-22.*

A—Financed from Famine Insurance Grants	52,93
B—Financed from ordinary revenues	1,51
Total	<u>54,44</u>

42. The expenditure under this head has hitherto been wholly Imperial. The budget and revised estimates of the current year are 30,19 and 37,74 respectively. Under Schedule IV to the Devolution Rules, the Bombay Government is required to provide each year in its budget 63,60 for relief of, and insurance against, famine. This provision may be devoted in the first instance to relief measures and the construction of protective works, and the sum not spent for these purposes is to be utilized in building up a Famine Insurance Fund. It is estimated that 10,67 will be required in the ensuing year for Famine Relief. The balance of 52,93 (63,60—10,67) is provided under this head. For the reasons explained in the next paragraph a further provision of 1,51 from ordinary revenues is also made under this head.

43. Two large protective irrigation works are at present under construction in the Deccan, viz., the Pravara River Works and the Nira Right Bank Canal with the new Lake Whiting Masonry Dam. As the early completion of these works will secure the following among other advantages, viz., (1) the insurance of the Deccan against famine, (2) a reduction in the cost of establishment, (3) release of the personnel for employment on other urgent works and (4) quicker return on the capital invested, a committee of Engineers has recently drawn up a programme whereby the works will be completed by 1926-27. The expenditure proposed by the committee for the ensuing year is 54½ lakhs and provision has been made accordingly. The new items under this head include the following important provisions :—

- | | |
|--|------|
| (a) Raising and strengthening the Left Bank Godavari Canal to allow a 30 per cent. increase in the canal discharge which is required in connection with schemes for the expansion of sugarcane cultivation | 2,00 |
| (b) Revision of the Gokak Canal extension project | 30 |

XVI and 19, Interest.

Revenue.

		Accounts, 1919-20.	Budget estimate, 1920-21.	Revised estimate, 1920-21.	Budget estimate, 1921-22.
Revenue	Ordinary	11,44	17,70	14,63	14,27
	Bombay Development Department	..	...	3,62	49,23

Expenditure (Reserved).

		Accounts, 1919-20.	Budget estimate, 1920-21.	Revised estimate, 1920-21.	Budget estimate, 1921-22.
Expenditure	Ordinary	11,79	15,06	15,13	20,63
	Bombay Development Department	..	..	6,85	69,53

Revenue.

44. The ordinary revenue represents mainly the interest received by the Local Government on advances and loans from the Provincial Loan Account. This account, the capital transactions of which are outside the ordinary budget figures, provides for the grant of loans to agriculturists, local bodies, Indian States, etc. The money required for these loans has hitherto been furnished by the Central Government, but with effect from the ensuing year the Local Government will be entirely responsible for financing these transactions. The Local Government has to pay interest on the amounts advanced by the Central Government and to bear any losses on account of bad debts. In order to cover risks and cost of management the Local Government charge a higher rate of interest than that which they have to pay to the Central Government. The present rates are $6\frac{1}{4}$ per cent. for loans to agriculturists and Indian States and usually 6 per cent. for loans to local bodies. The figures of revenue for 1919-20 and 1920-21 also include interest on Government securities belonging to institutions which have been taken over by Government along with the endowments for their upkeep. With effect from the ensuing year the interest on the securities is to be credited to the Departments concerned with the institutions.

45. The decrease in the budget estimate of the ensuing year as compared with that of the current year under "ordinary revenue" is due to the facts that (i) when the current year's budget was framed it was anticipated that the loan of Rs. 31 lakhs required by the Bombay Municipality would be taken up in one sum and not in instalments, (ii) the estimate of recoveries of interest from cultivators is higher for the current than for the ensuing year, and (iii) the interest on Government securities hitherto credited to this head has been credited to the departmental heads concerned.

46. The revenue of the Bombay Development Department shown under this head is discussed under the heads *XLII* and *58* below.

Expenditure.

47. The interest which is paid to the Central Government by the Local Government on sums placed at the disposal of the latter for advances and loans to local bodies, agriculturists, etc., is shown as ordinary expenditure under this head. The rate of interest charged to the Local Government, which was formerly $3\frac{1}{2}$ per cent. per annum, was raised with effect from 1st October 1916 to $4\frac{1}{2}$ per cent. in respect of loans sanctioned on or after that date, and subsequently to $5\frac{1}{2}$ per cent. in respect of loans sanctioned on or after 1st April 1917.

48. Under the Devolution Rules the balance of the Provincial Loan Account outstanding on 31st March 1921 is to be repaid with interest to the Central Government in such annual instalments as will liquidate the whole debt before the expiry of 12 years. The portion of the balance which is not taken over by the Provincial Government on 1st April 1921 is to be funded as one loan and will carry interest calculated on the average rate on the total amount outstanding on the 31st March 1921. This average rate of interest will be about 4.93 per cent. The balance of the loan account is estimated to stand at 3,28,23 on 31st March 1921 and it is proposed to pay off 10,00 to the Government of India on 1st April 1921. The interest on the remaining balance exclusive of interest free loans will amount to 15,63. A further provision of 5,00 is made for interest and other charges in connection with the loan of 70,00 which it is proposed to raise in the ensuing year as explained under the head *Debts, Deposits and Advances* below.

49. As regards the expenditure of the Bombay Development Department shown under this head, *vide* remarks under the heads *XLII* and *58* below.

21, Sinking Funds.

*Expenditure (Reserved).*Budget estimate,
1921-22.

Expenditure

9,39

50. A loan of 9,38,91 has been raised in the current year in connection with the Development of Bombay. The provision of 9,39 in next year's budget, equal to one per cent. of the loan, has been made to form a depreciation fund. This is a non-voted head.

22, General Administration.

Expenditure (Reserved).

	Accounts, 1919-20.	Budget estimate, 1920-21.	Revised estimate, 1920-21.	Budget estimate, 1921-22.
<i>A.—Heads of Provinces.</i>				
Salary of the Governor	1,20	1,20	1,20	1,20
Sumptuary allowance of the Governor	1,02	30	35	34
Staff and household of the Governor	3,80	3,83	4,87	7,26
Expenditure from contract allowance	1,01	1,00	1,00	1,00
Tour expenses	1,09	64	3,87	80
Executive Council	2,10	1,98	2,11	2,79
Ministers	..	..	32	1,92
Total, Heads of Provinces	10,22	8,95	13,72	15,31
<i>B.—Legislative Bodies.</i>				
Provincial Legislative Council	16	20	20	2,20
<i>C.—Secretariat and Head-quarters Establishments.</i>				
Civil Secretariat	9,55	10,26	13,00	34,73
Local Fund Audit establishments	1,40	1,38	1,48	1,99
General establishment of Local Funds	59	61	61	61
Total, Secretariat and Head-quarters establishments	11,54	12,25	15,09	37,33
<i>D.—Commissioners.</i>				
Commissioner in Sind	2,29	2,31	2,42	2,84
Commissioners	2,71	2,65	2,82	2,85
Total, Commissioners	5,00	4,96	5,24	5,69
Leave allowances paid in England	..	..	..	2,60
Grand Total	26,92	26,36	34,25	63,13

51. *Sumptuary allowance of the Governor.*—The allowance has been raised from 30 to 35 for the current year. It is to be reduced by 1 every year till it again becomes 30.

52. *Staff and household of the Governor.*—The increase in next year's budget is due mainly to the provisions on account of the following items :—

(a) Expenses at Government House in connection with the Royal Visit	..	1,10
(b) Purchase of furniture for new staff quarters	..	98
(c) Provincialization of pay and allowances of the Military Secretary and Aides-de-Camp whose salaries were hitherto debited to Military estimates	..	86

Also larger provision is made for salaries of the Band according to revised rates sanctioned by the Government of India ; and the charges on account of Darbar presents and allowances to vakils, which were hitherto debited to the head *Political*, are now transferred to this head.

53. *Tour expenses.*—The sanctioned grant of 64 having been found insufficient in the current and past years, the provision is raised to 80.

54. *Executive Council.*—The increased provision is necessitated by the appointment of an additional Member.

55. *Ministers.*—Provision for the salaries of three Ministers is made at the rate (64 per annum) fixed for the salary of the members of the Executive Council.

56. *Legislative Council.*—The increase is due to the additional amount (1,00) provided in next year's budget to meet the travelling allowances of the non-official members and to the lump provision of 1,00 for the salaries of the President and the Deputy President.

57. *Civil Secretariat.*—The large increase is due mainly to the lump provision of 20,00 for purchase and construction of houses for Government Officers of all Departments. This amount, which it is proposed to provide from loan funds, will in due course be transferred to the head *Civil Works*. The details of the proposed expenditure are given below under the head *Debts, Deposits and Advances*. Provisions are also made for additional staff in the Secretariat Departments and for the revision of pay and allowances of the existing establishments, and also for the appointment of a special officer to revise the methods of office procedure in all important Government offices.

58. *Local Fund Audit establishments.*—The increase is due mainly to the provisions for additional establishment and for revision of pay of the establishment of the Local Audit Staff according to the time scale introduced in the main office of the Accountant General.

59. *Commissioner in Sind.*—The budget for 1921-22 contains a lump provision of 40 for the revision of the pay, and entertainment of additional establishments, in the offices of the Commissioner in Sind and the Sindhi Translator to Government.

60. *Commissioners.*—Provisions are made in next year's budget for the revision of the pay of the establishments of the Commissioners.

XVII and 24, Administration of Justice.

Revenue.

	Accounts. 1919-20.	Budget estimate, 1920-21.	Revised estimate, 1920-21.	Budget estimate, 1921-22.
Sale-proceeds of unclaimed and escheated property	74	70	75	75
Court fees realised in cash	60	62	62	60
General fees, fines and forfeitures	7,71	7,28	8,45	8,94
Pledership examination fees	6	3	3	5
Miscellaneous fees and fines	70	82	70	70
Miscellaneous	43	35	45	40
<i>Deduct—Refunds</i>	..	..	..	—57
Total ..	10,24	9,80	11,00	10,87

Expenditure (Reserved)

	Accounts, 1919-20.	Budget estimate, 1920-21.	Revised estimate, 1920-21.	Budget estimate, 1921-22.
High Court	8,30	8,87	8,80	9,16
Law Officers	6,12	4,23	5,65	4,99
Administrator General and Official Trustee ..	20	37	23	30
Coroner's Court	14	12	10	10
Presidency Magistrates' Courts	1,51	1,40	1,58	1,69
Judicial Commissioners	2,19	2,14	2,47	2,40
Civil and Sessions Courts	30,01	30,85	38,75	40,17
Courts of Small Causes	3,13	3,56	3,46	3,48
Criminal Courts	15,23	15,00	15,35	15,55
Pledership examination charges	..	..	1	1
Refunds	51	45	60	..
Leave allowances paid in England	..	..	..	1,71
Total ..	67,34	66,99	77,00	79,56

Revenue.

61. The principal source of revenue is general fees, fines and forfeitures. The increase over the current year's budget occurs mainly under magisterial fines.

62. *Refunds*.—Hitherto refunds were shown under expenditure under the head *Law and Justice—Courts of Law*. Under the revised classification they are to be shown as deductions from revenue.

Expenditure.

63. *High Court*.—The budget estimate for 1921-22 includes increased provisions for temporary and provisional allowances and the following among other items :—

- (a) Extension of the temporary appointment of additional High Court Judge 60
- (b) Revision of the salaries of gazetted officers on the Original and Appellate Sides of the High Court .. 30
- (c) Expenditure in connection with the tour of the Administrative Judge of the High Court .. 3

64. *Law Officers*.—The increase over the current year's budget is due to larger provisions for fees in criminal cases and to provisions for the revision of the salaries of the Solicitor to Government, Government Pleader, High Court, and Public Prosecutor in Sind.

65. *Administrator General and Official Trustee*.—This post is amalgamated with that of the Registrar of Companies and a portion of the cost of the combined appointment will be debited to Imperial revenues with effect from 1921-22 as charges on account of the Registrar of Companies are to be borne by the Government of India under the Reforms Scheme.

66. *Presidency Magistrates' Courts*.—The budget estimate for 1921-22 provides 18 for the temporary appointment of an additional Presidency Magistrate for Bombay.

67. *Judicial Commissioners*.—The budget estimate for 1921-22 includes the cost of the additional Judicial Commissioner in Sind and his establishment and larger provisions for temporary and provisional allowances, diet and road money to witnesses, and contract contingencies.

68. *Civil and Sessions Courts*.—The budget estimate for 1921-22 includes increased provisions for the salaries of the District and Sessions Judges, Assistant Judges and Subordinate Judges at revised rates and for temporary and provisional allowances, and the following among other items :—

- (a) Lump provision for the scheme for the creation of four new District Judgeships .. 50
- (b) Establishment for the separate Subordinate Judge's Court at Hukeri in the Belgaum District .. 10
- (c) Further revision of the pay of Assistant and Subordinate Judges 60
- (d) Temporary Assistant Judges and their establishments 40
- (e) Addition to the cadre of Subordinate Judges for leave and deputation reserve .. 40
- (f) Lump provision for revision of pay of the clerical establishments 5.00
- (g) Lump provision for typing allowances to clerks. 10
- (h) Scheme for the appointment of Registrars to the District Judges in the Presidency proper. 7

69. *Courts of Small Causes*.—The budget estimate for 1921-22 includes provision for the appointment of an additional Small Causes Court Judge at Bombay. The decrease as compared with the current year's budget is due to the absence of the provision for revision of pay of establishments which is now included in the lump provision of 5.00 under the minor head *Civil and Sessions Courts*.

70. *Criminal Courts*.—The increase over the current year's budget is due to larger provisions for the appointments of Resident and City Magistrates and for diet and road money to witnesses.

XVIII and 25, Jails and Convict Settlements.

	Accounts, 1919-20.	Budget estimate, 1920-21.	Revised estimate, 1920-21.	Budget estimate, 1921-22.
Jails	1,28	1,15	1,05	1,27
Jail manufactures	3,05	2,35	2,95	2,70
Total ..	4,33	3,50	4,00	3,97

Expenditure (Reserved).

	Accounts, 1919-20.	Budget estimate, 1920-21.	Revised estimate, 1920-21.	Budget estimate, 1921-22.
Jails	23,00	21,65	24,00	26,49
Jail manufactures	3,45	2,16	4,00	2,21
Total ..	26,45	23,81	28,00	28,70

Revenue.

71. The receipts under this head consist of hire of convict labour, recoveries of transportation and jail charges from Indian States and sale-proceeds of articles manufactured in jails.

Expenditure.

72. *Jails.*—The increase over the current year's budget is due to (a) the formation of a convict gang at Bhatgar, (b) revision of pay of establishments and (c) larger provisions for (i) temporary and provisional allowances, (ii) dietary and hospital charges, (iii) charges for moving prisoners and (iv) Criminal Tribes Settlements.

XIX and 26, Police.

Revenue.

	Accounts, 1919-20.	Budget estimate, 1920-21.	Revised estimate, 1920-21.	Budget estimate, 1921-22.
Presidency Police	1,00	55	1,36	1,54
Fees, fines and forfeitures	28	28	38	38
Miscellaneous	40	37	45	37
Cash receipts under the Arms Act .. ..	....	3	1	1
<i>Deduct</i> —Refunds	— 1	— 1	— 3	— 1
Total ..	1,67	1,22	2,17	2,29

Expenditure (Reserved).

	Accounts, 1919-20.	Budget estimate, 1920-21.	Revised estimate, 1920-21.	Budget estimate, 1921-22.
Presidency Police	18,28	23,37	20,96	24,93
Superintendence	2,61	2,49	3,00	2,75
District Executive Force	1,01,14	1,15,04	1,24,31	1,30,11
Village Police	8,83	9,20	9,20	9,20
Special Police	7,34	7,28	8,00	9,80
Railway Police	7,72	7,64	10,50	9,22
Criminal Investigation Department	4,19	4,66	5,00	6,16
Lump provision for the revision of the pay of Imperial and Provincial Police Officers.	....	....	....	2,24
Leave allowances, &c., paid in England .. ..	....	....	....	1,38
Lump deduction for probable savings .. ..	....	—2,00	....	—2,00
Total ..	1,50,11	1,67,68	1,80,97	1,94,09

Revenue.

73. The increase in the budget for 1921-22 is due to larger receipts from fees for licenses granted under the Motor Vehicles Act. The budget also includes a provision of 18 on account of fees for the examination and certification of cinema films. Under the revised classification refunds are to be deducted from revenue. For the sake of comparison the figures for 1919-20 and 1920-21 are also shown here under this head.

Expenditure.

74. *Presidency Police*.—The increase in the budget for 1921-22 is due to (i) the revision of the pay of the police force, (ii) increase in the house rent allowance of officers and men of and below the rank of jamadars, (iii) additional allotment to supplement the clothing grant of the constabulary, and (iv) provision made for the pay of the Secretary and other charges connected with the Board of Cinema Film Censors.

75. *Superintendence*.—The increase as compared with the budget for 1920-21 occurs mainly under salaries and allowances.

76. *District Executive Force*.—The increase in the budget estimate for 1921-22 is due chiefly to the revision of the pay and allowances of the different cadres of the police force. The budget also includes provisions for (i) further increase in the pay of the police, (ii) increase in the rate of clothing allowance to sergeants, head constables and constables, (iii) organization of the subdivisional police, and (iv) partial reconstitution of the mounted police.

77. The increase under the other minor heads (except *Village Police*) is due mainly to the revision of the pay and allowances of the different cadres of the police force. Further the new budget includes under *Special Police* a provision of 1,00 for the revision of the pay of the Agency Police in Kathiawar (which is still to be reorganized) and under *Criminal Investigation Department* a provision of 50 for the reorganization of that Department.

78. Proposals for a further revision of the pay of Imperial and Provincial Police officers are under the consideration of the Government of India. The extra cost involved has been estimated at 2,24, and a lump provision of this amount has been made in the budget for 1921-22.

XX and 27, Ports and Pilotage.

Revenue.

	Accounts, 1919-20.	Budget estimate, 1920-21.	Revised estimate, 1920-21.	Budget estimate, 1921-22.
Registration and other fees	1,31	1,32	1,32	..
Miscellaneous	83	92	1,02	56
Total	2,14	2,24	2,34	56

Expenditure (Reserved).

	Accounts, 1919-20.	Budget estimate, 1920-21.	Revised estimate, 1920-21.	Budget estimate, 1921-22.
Salaries and allowances of officers and men afloat	8	9	8	11
Purchase of stores and coal, etc.	7	4	6	5
Ports establishments	1,01	1,33	1,39	92
Miscellaneous	2	2	2	1,10
Lighthouses and light-ships	12	41	17	..
Refunds	2	..	..	..
Total	1,32	1,89	1,72	2,18

79. Under the Reforms ports, except such as may be declared to be major ports, and inland waterways including shipping and navigation thereon, so far as they are not declared to be Central subjects, are Provincial subjects. The other subjects are Central.

Revenue.

80. Only fees realised by the Steam Vessels Survey Department are to be credited to Provincial Revenues. This accounts for the decrease in the budget estimate for 1921-22.

Expenditure.

81. The first two minor heads relate to charges in connection with the steamer *Jhelum* and the flat *Multan* which are placed at the disposal of the Commissioner in Sind for touring purposes.

82. *Ports establishments.*—Charges on account of the Steam Vessels Survey Department only are recorded under this minor head in next year's estimate, which provides for (i) the appointment of two additional officers in the Marine Survey Department, (ii) an increase in the pay of the existing shipwright surveyors and (iii) grant of allowances to the surveyors for the maintenance of motor cars.

83. *Miscellaneous.*—The charge on account of the subvention to the Landing and Wharfage Fees Fund equal to half the amount of the fees chargeable by Mr. P. Messent, late Chief Engineer of the Bombay Port Trust, for the inspection of the chief ports of the Southern Coast during this cold weather is to be debited to this minor head in next year's estimate. Also a lump provision of 1,00 is made for the improvement of ports as recommended by him. It is to be met from the loan which it is proposed to raise next year.

30, Scientific Departments.

Expenditure (partly Reserved and partly Transferred).

	Accounts, 1919-20.	Budget estimate, 1920-21.	Revised estimate, 1920-21.	Budget estimate, 1921-22.
<i>Reserved.</i>				
Hydro-Electric Survey .. ..	.....	....	....	1,02
<i>Transferred.</i>				
Provincial Museums	27	20	20	30
Donations to Scientific Societies	12	21	21	21
Total ..	39	41	41	1,53

84. *Hydro-Electric Survey.*—Under the Reforms the expenditure on account of the Hydro-Electric Survey which is at present treated as an Imperial charge is to be debited to Provincial Revenues. The budget estimate of 1921-22 provides 1,02 against the current year's estimate of 89 provided in the Imperial budget.

85. *Provincial Museums and Donation to Scientific Societies.*—At present these two minor heads are included under the major head *Scientific and Miscellaneous Departments*, but with effect from next year they are to be shown under "30, Scientific Departments." The expenditure debitable to these minor heads is to be treated as relating to a transferred subject.

86. Government have promised an annual grant of 30 towards the maintenance of the Prince of Wales Museum, Bombay. The Museum also receives an annual contribution of 25 from the Bombay Municipality. This contribution is also in effect a grant from Government as it was taken as a set-off against the Municipality's share of the City Police charges which were taken over by Government in 1907.

XXI and 31, Education.

Revenue.

	Accounts, 1919-20.	Budget Estimate, 1920-21.	Revised Estimate, 1920-21.	Budget Estimate, 1921-22.
University	6,03	6,05	6,45	2,78
Secondary				2,87
Primary				1
Special				9
General				1,73
Deduct—Refunds				—1
Total ..	6,03	6,05	6,45	7,47

Expenditure (partly Transferred and partly Reserved).

	Accounts, 1919-20.	Budget Estimate, 1920-21.	Revised Estimate, 1920-21.	Budget Estimate, 1921-22.
University	1,29,52	1,48,80	1,45,64	12,31
Secondary				27,86
Primary				1,07,36
Special				12,34
General				21,43
Leave allowances, etc., paid in England ..				1,39
Total ..	1,29,52	1,48,80	1,45,64	1,82,69

NOTE.—The minor heads are altered completely with effect from 1921-22. The details for 1919-20 and 1920-21 according to the new classification are not available.

Revenue.

87. *University.*—The fees from Government Arts and Professional colleges are now credited to this head. The ensuing year's estimates provide for larger fee receipts from (i) Government Arts Colleges owing to larger number of students in the Elphinstone College and to the raising of the Karnatak College into a first grade Arts College, and (ii) the Sydenham College of Commerce, Bombay. Provision is also made for the fee receipts from the Royal Institute of Science, Bombay.

88. *General.*—The following receipts are to be credited to this head:—

- (i) Sale-proceeds of books,
- (ii) Workshop receipts,
- (iii) Yeravda Reformatory School receipts,

- (iv) Cambridge Senior Local Examination fees,
- (v) London Chamber of Commerce Examination fees,
- (vi) Drawing and Arts Examination fees at the School of Art,
- (vii) Government Scholarship Examination fees,
- (viii) Secondary Teachers' Examination fees,
- (ix) Contributions,
- (x) Income from endowments,
- (xi) Miscellaneous.

The interest on educational endowments (item x) was hitherto credited to the head *Interest*.

Expenditure.

89. *University*.—Up to now only the charges on account of the grant-in-aid to the Bombay University were debited to this head. With effect from next year the charges on account of the following are to be debited to this head:—

- (i) Grants to University,
- (ii) Government Arts Colleges,
- (iii) Grants to non-Government Arts Colleges,
- (iv) Government Professional Colleges,
- (v) Grants to non-Government Professional Colleges.

90. Next year's budget includes provisions for (i) revision of the pay of Educational Officers and staff, (ii) additional grants to aided colleges, and (iii) additional staff in Government colleges.

91. *Secondary*.—Provisions are made in next year's budget for additional grants to aided schools and for additional establishments and contingent charges for Government secondary schools and for the appointment of a Provincial Commissioner of Boy Scouts. On the other hand the current year's provision for opening new schools is not repeated in the ensuing year's budget.

92. *Primary*.—The ensuing year's estimates provide for additional expenditure on account of the temporary relief given to low-paid primary school teachers with effect from the current year in addition to a lump provision of 6,00 for further improvement of the pay of primary school teachers. Also provision is made for giving extra assistants or special allowances to taluka masters; and larger provisions are made for grants to local bodies in aid of primary schools including the mulla schools in Sind.

93. *Special*.—The budget for 1921-22 contains provisions for additional establishments and contingent expenditure of Government Training Schools.

94. *General*.—The charges on account of the following items are to be debited to this head:—

- (i) Direction,
- (ii) Inspection,
- (iii) Scholarships,
- (iv) Miscellaneous.

The charges on account of the Dakshina grant for the encouragement of literature, which were hitherto debited to the head *Assignments and Compensations*, are now transferred to this head. Provision is also made for the grant of conveyance allowances to Deputy Educational Inspectors, etc., Also the provision for scholarships is raised in next year's budget.

95. The total expenditure estimate of 1,82,69 for 1921-22 under the major head *Education* is exclusive of the following items which are provided under other heads for purposes connected with education :—

(1) Grant Medical College, Medical Schools at Poona, Ahmedabad and Hyderabad, and College of Physicians and Surgeons of Bombay	12,80
(2) Construction and maintenance of Government educational buildings	4,71
(3) Agricultural education	3,21
(4) Veterinary College in Bombay	97
(5) Donations to scientific societies	21
(6) Preservation and translation of ancient manuscripts	3
Total	21,93

The total expenditure on educational objects in 1921-22 is thus estimated at 2,04,62.

XXII and 32, Medical.

Revenue.

	Accounts, 1919-20.	Budget estimate, 1920-21.	Revised estimate, 1920-21.	Budget estimate, 1921-22.
Medical School and College fees	1,99	2,19	2,40	2,40
Hospital receipts	1,95	1,60	2,14	2,00
Lunatic Asylum receipts	52	66	37	43
Contributions	44	42	42	42
Miscellaneous	4	3	7	5
Interest on Government Securities	..	..	..	16
<i>Deduct</i> —Refunds	..	..	..	—20
Total ..	4,94	4,90	5,40	5,26

Expenditure (Transferred).

	Accounts, 1919-20.	Budget estimate, 1920-21.	Revised estimate, 1920-21.	Budget estimate, 1921-22.
Medical establishment	4,96	4,69	6,00	5,53
Hospitals and Dispensaries	20,12	17,46	21,80	24,85
Grants for medical purposes	13	10	10	10
Medical Schools and Colleges	3,97	6,45	4,20	5,45
Lunatic Asylums	4,31	4,12	5,10	5,44
Chemical Examiner	62	68	60	79
Refunds	19	20	20	..
Lump provision for expenditure out of the surplus excise revenue	..	18,69	3,00	14,18
Leave allowances paid in England	..	..	..	96
Lump deduction for probable savings	..	—1,00	..	..
Total ..	34,30	51,39	41,00	57,30

Revenue.

96. Interest on Government securities which was hitherto credited to *Interest* will, with effect from the ensuing year, be credited to this head. Refunds have hitherto been entered under the expenditure head, but are henceforth to be shown as deductions from Revenue.

Expenditure.

97. *Medical Establishment.*—Larger number of senior officers on duty is the chief reason for the increase in the ensuing year's estimates over the current year's budget.

98. *Hospitals and Dispensaries.*—The increase in the budget estimate for 1921-22 as compared with the current year's budget is due to larger provisions for (i) contingent grants including dietary charges of hospitals due to rise in prices, ii) medicines and instruments, and (iii) for temporary and provisional allowances. The budget also provides among other items for the following :—

(i) Revision of pay of Assistant Surgeons	1,26
(ii) Revision of pay of establishments	25
(iii) Revision of the grants to nursing associations for the next triennium	47
(iv) Increased grant for the opening of new dispensaries ..	1,10
(v) Revision of the quinquennial grants to dispensaries and other medical Institutions	1,00
(vi) Building grant to the Lady Dufferin Hospital, Shikarpur ..	75
(vii) Building grant for the Leper Asylum at Palghar ..	33

Besides, provision on account of the following items which was hitherto included in the lump provision for expenditure from the surplus excise revenue has been separately made under this minor head :—

(a) Entertainment of ten women Sub-Assistant Surgeons and four women Assistant Surgeons at certain Civil Hospitals .	17
(b) Grant-in-aid to the League for combating venereal diseases	15
(c) Grants to female Hospitals at Jacobabad, Hala and Dadu ..	10

99. *Medical Schools and Colleges.*—The decrease in the budget estimate for 1921-22 as compared with the current year's budget is mainly due to the absence of the provisions on account of the establishment of a School of Tropical Medicine and of a Central Hygiene Laboratory. Provisions on account of the following items which were included in the current year in the lump provision for expenditure from the surplus excise revenue are made under this minor head :—

(a) Reorganisation of the Medical School, Hyderabad ..	30
(b) Appointment of two full time lecturers in Anatomy and Physiology and in Pathology and Bacteriology at each of the three medical schools at Poona, Ahmedabad and Hyderabad	21
(c) Entertainment of medical and surgical registrars and the scheme for strengthening the lecturers' staff at the three medical schools	15

100. *Lunatic Asylums.*—Larger provision for dieting and clothing charges at the Asylums is mainly responsible for the increase in the ensuing year's budget estimate under this minor head.

101. *Lump provision for expenditure out of the surplus excise revenue.*—Recurring expenditure which was included in the current year's lump provision under this head has been separately provided for under the appropriate minor heads in next year's budget estimate. The non-recurring expenditure which it is proposed to debit to the savings accruing at the end of the current triennium from the surplus revenue is provided for under this head.

XXIII and 33, Public Health.

Revenue.

	Accounts, 1919-20.	Budget estimate, 1920-21.	Revised estimate, 1920-21.	Budget estimate, 1921-22.
Sanitation and Vaccination receipts ..	10	19	12	12

Expenditure (Transferred).

	Accounts, 1919-20.	Budget estimate, 1920-21.	Revised estimate, 1920-21.	Budget estimate, 1921-22.
Sanitation and Vaccination establishment ..	3,81	4,00	4,15	4,13
Grants for sanitary purposes	4,37	23,63	11,76	20,14
Expenses in connection with bubonic plague, malaria and epidemics	1,32	1,27	1,50	1,11
Bacteriological Laboratories and Pasteur Vaccine Institutes	1,53	87	1,37	1,02
Leave allowances, etc., paid in England ..	..	..	..	23
Lump deduction for probable savings ..	..	—1,00	..	..
Total ..	11,06	28,77	18,78	26,63

Revenue.

102. Sale-proceeds of quinine, Sanitary Surveyors' examination fees, and contributions for sanitary purposes are credited to this head.

Expenditure.

103. *Sanitation and Vaccination Establishment.*—The expenditure shown under this minor head relates mainly to (i) Sanitary Commissioner, Deputy Sanitary Commissioners and Health Officers and their establishments, (ii) Inspectors of Vaccination, and (iii) charges of the Sanitary Laboratories, Poona and Sind. A part of the charges on account of the Port Health Officers is recovered from the Port Trusts and these recoveries are deducted from the expenditure. The charges of the Belgaum Vaccine Dépôt are also debited to this head, but the major portion of these charges is recouped by contributions from Local Boards, Municipalities, etc. The charges on account of the vaccination establishments employed under local bodies are almost wholly recovered from them. Next year's estimate includes provisions for revision of pay of clerical establishments as well as of non-I. M. S. officers.

104. *Grants for sanitary purposes.*—The main items of expenditure recorded under this minor head are the following :—

- (a) Grants for special expenditure in connection with sanitation ;
- (b) Grants-in-aid to local bodies in connection with the employment of health officers and sanitary inspectors ;

- (c) Grants to village sanitary committees ;
- (d) Charges on account of development and town planning schemes ;
- (e) Pilgrim charges.

Item (a). A provision of 22,00 (including 11,00 from the surplus excise revenue) was made in the current year's budget for this item. In the ensuing year's estimate a provision of 10,52 (including 82 from the savings out of the surplus excise revenue) is made. Besides, a provision of 69 (including 50 for free distribution of quinine "treatments" to the school children and the public in Sind and Kanara) which in the current year was included in the lump provision from surplus excise revenue has been separately made under the appropriate minor heads.

Item (b). Government pay local bodies, subject to certain conditions, grants-in-aid equal to 2/3rds of the pay of Health Officers and 1/3rd of the pay of Sanitary Inspectors employed in mofussil towns. The ensuing year's budget estimate provides 80 against the current year's provision of 40 for this item.

Item (c). Government give grants to village sanitary committees in the proportion of one-fourth of their expenditure, the other three-fourths being contributed by local bodies and villagers. The current year's provision of 81 for the purpose has been raised to 86 in next year's estimate.

Item (d). Next year's estimate provides 7,19 for this item. The provision includes 5,00 for contribution towards expenditure on new Military buildings at Quetta in lieu of Military lands in Karachi taken up for the Karachi Development scheme. The latter amount is to be met from loan funds.

105. *Expenses in connection with bubonic plague, malaria and epidemics.*—The decrease in the ensuing year's estimate is due to the absence of the current year's provision for quarantine arrangements for the prevention of yellow fever, which is now transferred to the Central Government.

106. *Bacteriological Laboratories and Pasteur Institutes.*—The budget estimate for 1921-22 provides for the revision of the pay of non-I. M. S. officers and of the establishment of the Bombay Bacteriological Laboratory.

XXIV and 34, Agriculture.

Revenue.

	Accounts, 1919-20.	Budget estimate, 1920-21.	Revised estimate, 1920-21.	Budget estimate, 1921-22.
Agricultural receipts	4,19	2,50	2,66	2,83
Veterinary receipts	19	35	19	19
Total	4,38	2,85	2,85	3,02

Expenditure (Transferred.)

	Accounts, 1919-20.	Budget estimate, 1920-21.	Revised estimate, 1920-21.	Budget estimate, 1921-22.
Agriculture	13,21	22,08	15,75	18,90
Veterinary charges	4,21	4,71	4,30	5,13
Co-operative Credit	2,30	2,52	3,00	3,63
Leave allowances paid in England.. ..	..	..	..	39
Total	19,72	29,31	23,05	28,05

Revenue.

107. *Agricultural receipts.*—The Agricultural College and Schools fees and sale-proceeds of farm produce, cotton seed and implements sold by the Agricultural Department are credited to this head. The increase in next year's estimate as compared with the current year's budget estimate is mainly due to larger receipts expected from "Experimental cultivation".

108. *Veterinary receipts.*—These consist mainly of the Bombay Veterinary College fees and the sale-proceeds of bulls and stallions.

Expenditure.

109. *Agriculture.*—The figures of expenditure under the various sub-heads of this minor head for the years 1919-20 to 1921-22 are as shown below :—

	Accounts, 1919-20.	Budget estimate, 1920-21.	Revised estimate, 1920-21.	Budget estimate, 1921-22.
(i) Superintendence	67	80	80	92
(ii) Expert staff	3,89	2,87	3,00	3,90
(iii) Agricultural education	1,59	3,55	2,00	1,94
(iv) Experimental farms	5,29	8,26	6,00	8,83

	Accounts, 1919-20.	Budget estimate, 1920-21.	Revised estimate, 1920-21.	Budget estimate, 1921-22.
(v) Botanical gardens	14	16	16	35
(vi) Special experiments	1,23	1,07	1,50	1,30
(vii) Miscellaneous	40	42	32	39
(viii) Expenditure from Imperial non-recurring grant for Agriculture	..	22	22	..
(ix) Expenditure from Imperial non-recurring grant for certain Agricultural objects	..	3,40	1,20	1,00
(x) Expenditure from Imperial allotment for expenditure out of profits from the wheat scheme	..	22	22	..
(xi) Expenditure from Imperial allotment for Agricultural education	..	1,11	33	27
Total	13,21	22,08	15,75	18,90

Item (ii).—The budget estimate for 1921-22 provides for the following among other items :—

- (a) New officers and their establishments, *i.e.*... .. 37
 Deputy Director of Agriculture.
 District Horticultural Officer.
 Soil Physicist.
 Horticulturist.
 Mycologist.
 Divisional Superintendent of Agriculture.

- (b) Lump provision for revision of pay of clerks and fieldmen in the Agricultural Department 25

Larger provisions for contingent charges due to rise in prices are also responsible for the increase in the budget estimate.

Item (iii).—The decrease in the next year's budget estimate as compared with the current year's is mainly due to the absence of this year's lump provision for development of Agricultural education and of the provision for vernacular schools at Niphad, Bagalkot and Karad. On the other hand a larger provision is made for contingencies of the Agricultural College, Poona.

Item (iv).—A provision of 50 for the scheme for the improvement of cotton is chiefly responsible for the increase in next year's estimate under this minor head.

Items Nos. (ix) and (xi).—Smaller provisions are made in the budget estimates for 1921-22 from the unspent balances from the non-recurring imperial grants.

110. *Veterinary charges.*—The budget estimate for 1921-22 provides for revision of subordinate veterinary and clerical establishments both in the Presidency proper and in Sind. This is the chief reason for the increase over the current year's budget estimate.

111. *Co-operative credit.*—The following among other items are mainly responsible for the increase in next year's budget estimate :—

- (i) Increase in the provision for temporary establishment .. 39
This is required in order to bring the pay of the temporary establishment to the level of that of the permanent one.
- (ii) Lump provision for additional staff which is required in connection with the reorganisation of the Co-operative Department .. 21
- (iii) Increase in the provision for travelling allowance .. 20

XXV and 35, Industries.

Revenue.

	Accounts, 1919-20.	Budget estimate, 1920-21.	Revised estimate, 1920-21.	Budget estimate, 1921-22.
Receipts from Dapuri Workshops ..			21	21
Receipts from working of the trawler ..				86
Total ..			21	1,07

Expenditure (Transferred).

	Accounts, 1919-20.	Budget estimate, 1920-21.	Revised estimate, 1920-21.	Budget estimate, 1921-22.
Development of Industries ..	2,96	7,77	5,77	10,52
Leave allowances paid in England ..	....	....	....	29
Total ..	2,96	7,77	5,77	10,81

Expenditure.

112. At present charges on account of "Development of Industries" are shown under *Scientific and Miscellaneous Departments*, but with effect from next year they are to be shown under this head.

113. The Department of Industries is to be developed on the lines indicated in the Report of the Indian Industrial Commission. The constitution of the Department up to now in addition to the Director is briefly as follows:—

(i) *Weaving*.—The establishment which was formerly under the Registrar of Co-operative Societies has been transferred to this Department and has been strengthened.

(ii) *Industrial Engineering*.—The appointments of a Deputy Director and three Industrial Engineers have already been made. The questions of appointing additional Assistant Directors and Circle Officers under them and of the formation of an Industrial Service on the engineering side are under consideration. Dapuri workshops have been transferred from the Public Works Department to the Director of Industries. All the workshop charges will, with effect from next year, be shown under "Industries."

(iii) *Fisheries*.—The Marine Biologist who is to control the Department of Fisheries has arrived from England and a steam trawler is expected to arrive shortly. At present there is one Superintendent of Fisheries at Karwar.

(iv) *Pottery*.—The Superintendent of Pottery in the Educational Department who has been placed temporarily under the Director of Industries is in charge of the department. It is intended to appoint a Manager of Pottery.

(v) *Chemists.*—The work is supervised by two part-time advisers to the Department. Government have approved of the grant of scholarships to graduates in chemistry to specialise in technical work. The number of such scholarships is normally to be restricted to three.

The budget estimates for 1921-22 provide 7,15 for development of the Department and 3,37 for the Dapuri Workshops.

XXVI and 37, Miscellaneous Departments.

Revenue.

	Accounts, 1919-20.	Budget estimate, 1920-21.	Revised estimate, 1920-21.	Budget estimate, 1921-22.
Examination fees	20	20	20	20
Fees for Inspection of Steam Boilers (including Examination Fees).	68	75	70	70
Miscellaneous	1,47	40	1,00	3
<i>Deduct</i> —Refunds .. ..	....	....	....	—2
Total ..	2,35	1,35	1,90	91

Expenditure (partly Reserved and partly Transferred).

	Accounts, 1919-20.	Budget estimate, 1920-21.	Revised estimate, 1920-21.	Budget estimate 1921-22.
Inspector of Factories*	67	77	38	10
Steam Boiler Inspection establishment* ..	89	1,04	1,37	2,12
Provincial Statistics*	45	36	49	53
Preservation and translation of ancient manuscripts†	....	3	1	3
Examinations‡	9	29	13	15
Registrar of Joint Stock Companies ..	35	33	33	....
Miscellaneous*	2,10	36	1,25	1,63
Refunds .. ..	....	1	1	....
Total ..	4,55	3,19	3,97	4,56

* Reserved.

† Transferred.

‡ Partly reserved and partly transferred.

Revenue:

114. *Examination Fees.*—The fees on account of the Public Works Accountants' Examination and the Accountancy Diploma Examination and the fees recovered by the Civil and Military Examination Committee are credited to this head. The fees on account of the Vernacular Final Examination which were hitherto credited to this head are with effect from the current year transferred to *Education*.

115. *Miscellaneous.*—The fees for registering Companies and Societies which are at present credited to this head are under the Reforms to be credited to Central Revenues. This accounts for the decrease in the estimated receipts for 1921-22.

Expenditure.

116. *Inspector of Factories and Steam Boiler Inspection Establishment.*—The Factory, Steam Boiler and Smoke Nuisances Departments have been amalgamated with effect from the current year. The expenditure of the amalgamated Departments will in future be debited to the second minor head, while the first minor head will show charges on account of salary, allowances, etc., of the Certifying Surgeon only. This is the main reason for the increase in the next year's estimates under the second head. The estimates also provide for the following among other items:—

(1) Lump provision for the grant of certain advance increments of pay to the Inspectors of the amalgamated departments ..	20
(2) Revision of pay of establishments	5
(3) Increase in the scale of fees to examiners under the Bombay Boiler Inspection Act	3

117. *Provincial Statistics.*—The charges on account of establishments entertained for collection of statistics of rail-borne traffic are debited to this head.

118. *Examinations.*—Charges on account of (a) fees to examiners, P. W. accounts examination and (b) Accountancy Diploma Board are debited to this minor head. The former will be treated as expenditure on a reserved subject and the latter as expenditure on a transferred subject.

119. *Registrar of Companies.*—Under the Reforms the charges under this head are to be debited to Central Revenues.

120. *Miscellaneous.*—No provision has been made for "Director of Civil Supplies" since the charges therefor are under the Reforms to be debited to Central Revenues. The increase in the ensuing year's budget estimate as compared with the current year's is due to the following items:—

Increased provision on account of Director of Information ..	55
Control of rent	33
Lump provision on account of Labour Bureau	75

XXX and 41, Civil Works.

Revenue.

	Accounts, 1919-20.	Budget estimate, 1920-21.	Revised estimate, 1920-21.	Budget estimate, 1921-22.
Civil Officers	8	5	6	4
P. W. Officers	8,28	6,50	18,85	16,80
Total	8,36	6,55	18,91	16,84

Expenditure (partly Transferred and partly Reserved).

	Accounts, 1919-20.	Budget estimate, 1920-21.	Revised estimate, 1920-21.	Budget estimate, 1921-22.
Civil Department { Transferred	23,50	17,20	23,83	19,79
{ Reserved				20
P. W. Department { Transferred	1,52,50	1,71,75	1,83,94	1,94,31
{ Reserved				10,48
Total	1,76,00	1,88,95	2,07,77	2,24,78

Revenue.

121. *Civil Officers*.—Receipts in respect of travellers' bungalows and miscellaneous public improvements are credited to this head. Fees for masonry graves, which were hitherto credited to Provincial revenues, are to be credited to Imperial under the Reforms Scheme.

122. *Public Works Officers*.—The receipts consist mainly of rents of buildings in charge of the Public Works Department, sale-proceeds of buildings, materials and produce, and net profits from workshops and fines levied from contractors for failure to execute their contracts. The increase in the ensuing year's budget is due mainly to the receipts on account of the sale of the Body Guard Lines, the greater portion of which will be realised next year.

Expenditure.

123. *Civil Department*.—The following are the items of expenditure debited to this head :—

Transferred.

	Budget, 1921-22.
1. Grants to the Mahabaleshwar Station Fund and to local bodies other than District Local Boards for local public works ..	8
2. Grants to Local Boards for village water-supply	1,20
3. Grants to Local Boards for local public works	15,68
4. Grants to municipalities and local boards to meet the increase in percentage charges payable on account of public works carried out through the agency of the Public Works Department ..	2,83

Reserved.

5. Discretionary grants to Commissioners for general purposes of a public nature	20
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Total .. 19,99

The provisions made for all items except No. 4 are normal. The amount provided in this item is to meet the additional charge of $12\frac{1}{2}$ per cent. (24 per cent. in lieu of the old rate of $11\frac{1}{2}$ per cent.) prescribed by the Government of India for establishment and tools and plant charges in respect of works carried out by the Public Works Department on behalf of local bodies.

124. *Public Works Department.*—The budget grants allotted for expenditure under this head vary from year to year according to the financial situation. The grant for next year has been fixed at 2,04,79, of which 16,79 is to be met from the loan of 70,00 which Government propose to raise. The recurring charges are estimated by the Public Works Department as shown below :—

Repairs	..	..	40,00
Establishment	..	..	46,10
Tools and plant	..	..	7,50
Total			93,60

The balance out of the allotment of 2,04,79 is distributed as follows :—

Works in progress	..	..	83,19
Discretionary grants	..	..	12,00
Reserve	..	..	3,00
New Works	..	..	13,00
Total			1,11,19

125. The provision for "Works in progress" will be utilised mainly on the following works for which an allotment of 10 or more has been proposed in each case :—

Administration.

New Revenue offices and subsidiary buildings at Karachi (3,00), Body Guard Lines, Bombay (4,00), Additional accommodation in the warehouse at Bubak (83), New Kardarate at Tarai (Kario Gawher) (68), Central Offices, Ahmedabad (4,00), Mamlatdar's Kacheri at Balsar (59), Liquor warehouse at Broach (13), Revenue buildings at Palghar (50), Quarters for the Mahalkari and his establishment at Mokhada (10), Central Excise office and lock-up, Bombay (20), Maintenance and repairs to the Government Houses at Malabar Point, Ganeshkhind and Mahableshtar (2,25), Extension of the Central Offices, Poona (91), Distillery at Deolali (3,00), Re-roofing the Mamlatdar's Kacheri at Patan, Satara District (13), Quarters for six subordinate officers, Ganeshkhind (17).

Educational.

Additional buildings for the Training College for women at Ahmedabad (32), Extra additional buildings for the Secondary Training College at Bombay (78), Quarters for the staff, etc., at the David Sassoon Industrial and Reformatory Institution at Matunga (35), New and additional buildings for the Training College for women at Poona (1,15).

Law and Justice.

Small Causes Court, Karachi (1,75), Honorary Presidency Magistrates' Court, Bombay (1,25). Steel racks in the Sheriff's office, High Court, Bombay (12), Removal of the roof of the office and provision of fire-proof roof to the record room of the Sub-Judge's Court at Parner (12), Court house at Koregaon, Satara District (20), Land acquisition for the Court house at Malsiras (30).

Jails.

Construction of a well round the existing bore and provision of necessary pumps and engine house at the Jail water supply, Sabarmati (15), Re-roofing the sleeping barracks in the Deccan Central Jail, Yeravda (15), Jail at Hindalgi (3,00).

Police.

New Police Lines at Bagdadi (1,55), Hambus (New Ketu Bunder) (25), Sujawal (15), Khairpur Natharshah (47), Mirpur Mathelo (19), Khanapur (25), Sultanpur (26), Saidabad (30), Sakrand (35) and Phullahdyun (15), Railway Police Lines at Mirpurkhas (25), Additional quarters in the Headquarter Police Lines at Larkana (50), New Police Lines at Dowlatpur (25), Police Lines at Tarai (Kario Gawher) (25), Conversion of the Headquarter Police Lines and construction of the remaining quarters at Ahmedabad (1,02), Taluka Police Lines, additions and alterations to Town Police Lines and quarters and office for Sub-Inspector at Nadiad (16), Town and Head Quarter Police Lines at Godhra (55), Police Lines at Dakore (10), Bombay Baroda and Central India Railway Police Lines at Anand (24), Surat (39), Police Lines at Ankleshwar (17), Office of District Superintendent of Police at Broach (25), Buildings for the Headquarter Police Lines at Thana (30), Quarters for the European Inspector and Sergeant at Bandra (30), Police Lines at Bassein (28), Quarters for one Sub-Inspector, one Head Constable, nine Constables and a Police Station House at Matheran (26), Central Police Station and residential quarters for the Alexandra Dock Police Officers at Bombay (1,35), Construction of temporary Headquarter Police Station at Jacob Circle, Bombay (10), Railway Police Lines at Dadar (30), Police Lines at Panvel (20), Uran (21), Pandharpur (26) and Baramati (10), Cantonment Police Lines at Poona (1,87), Railway Police Lines at Kirkee (45), Police Lines at Manmad (58), Headquarter Police Lines at Dhulia (50), Police Lines at Thalner (10), Police Lines, Sub-Inspector's office and lock-up at Visarwadi (10), Police Lines at Ashta (19), City Police Lines, etc., at Belgaum (1,00), Police Lines at Hubli (11), Headquarter Police Lines at Dharwar (50), Police Lines at Yellapur (12) and Haliyal (15), Alteration of the old and construction of additional Headquarter Police Lines at Ratnagiri (18), Headquarter Police Lines at Malwan (15), Office and quarters for the Deputy Superintendent of Police at Aden (32), Police Lines at Crater (20).

Medical.

Nurses' quarters at Hyderabad (30), Outpatients' Dispensary at Broach (10), Pasteur Institute and Stores at Parel (1,00), Additional accommodation for the Lunatics at Naupada (18), Filling in the tank at Parel (43), Quarters for clerks, stewards, etc., at the J. J. Hospital, Bombay (40), King Edward Memorial Hospital, Sholapur (36), Infectious Diseases Hospital at Poona (1,50), Additions and alterations to the Central Lunatic Asylum at Yeravda (20).

Miscellaneous Civil Buildings.

Revenue and Public Works Department offices at Karachi (2,00), Works to be carried out by the Electrical Engineer to Government, Bombay (1,50).

Communications.

Tatta Jungshahi-Baghar road, Karachi Buildings District (1,00), Strengthening the platform of Ellis bridge at Ahmedabad (51), Metalling Dhandhuka-Dhollera road in the Ahmedabad District (50), Road from Anand to Nahapa, Kaira and Panch Mahals District (20), Road from Deogad to Mandvi in the Surat and Broach District (16), Widening the Bombay-Agra road between Thana and Kurla (34), Bridging nalas on Mahad-Nagotna road (20), Bridge on the Gandhari river in mile 54/7 of the Dharamtar-Mahableshwar road (27), Improvements to Ahmednagar-Dhond road (14), Improvements to the Poona-Nasik road (Causeway in mile 67) at Ambeghargaon (20), Causeway across the Sina on Poona-Nagar road (62), Road from Lakh railway station to Belapur village (25), Ghatghar-Shendi road in Ahmednagar District (15), Causeway at Kolar (10), Causeway on Kolhar-Ghoti road at Kalas (18), Low Level bridge over the Godavari at Kopergaon (15), Causeway at

Rahuri (13), Improvements to the Poona-Nasik road (20), Construction of a road from Utur to Brahmanwada, Poona District (20), Causeway over the Sonar nala on Poona-Sholapur road (18), Improvements to Poona-Bangalore road (45), Improvements to Bombay-Poona road (14), Improvements to roads provincialized in the Poona District (40), Improvements to Poona-Sholapur road, sections I and II, Poona District (37), Improvements to Baramati-Sangvi Road (10), Improvements to Mahad-Pandharpur road, Lonand District (20), Construction of a partial bridge over the Nira at Padegaon (20), Causeway over Bhima, Pandharpur (24), Improvement to Malsiras-Ahmednagar Road (45), Improvements to the Khandesh Nizam's Frontier Road, Nasik District (80), Manmad-Chandor road, Nasik District (75), Malegaon-Chalisgaon road, Nasik District (77), Bridge at Chehedi in the Nasik District (47), Improvements to Chalisgaon-Edlabad road, section from Chalisgaon to Bhadgaon, Part I (21), Causeway over the Girna on the Dhulia-Bhusawal road, level portion, Part II (30), Extension of the Dhulia-Bhusawal road to Nimar Frontier (Warangaon to Edlabad) (75), Extension of the Dhulia-Bhusawal road to Berar Frontier, section from Edlabad to Chikli (60), Chalisgaon-Nasik Frontier road (75), Improvements to Dhulia-Bhusawal Road, Part I (12), Extension of Chalisgaon Outramghat road to H. E. H. the Nizam's territory (11), Causeway across the Burai near Chimthana on Songir-Taloda road, West Khandesh District (10), Pimpalner-Warsa road (10), Dhadgaon-Shahabad road (10), Causeway over the Malaprabha on Saundatti-Bagwadi road (12), Causeway across the Krishna on the Gotur-Tasgaon road, Ankli (28), Causeway over the Tupari nala in mile 14 of Dharwar-Saundatti road, Belgaum District (11), Improvements to Sadashivgad-Kadra road, Kanara District (40), Dips on Hatkhamba-Poladpur road, Ratnagiri District (25), Improvement to Math-Kasal road in the Savantwadi State limits (30), Dips on Pali-Phonda road (25), Causeway over the Malaprabha in mile 102/2 on Belgaum-Hungund road at Kamatgi (30), Causeway on Nala No. 20/6 of Bijapur-Bagewadi road (10), High level causeway over the Ghatprabha on Sholapur-Hubli road at Anagwadi (15), High level causeway over the Krishna on Sholapur-Hubli road at Kolhar (1,00), Improvements to Mahad-Pandharpur road in miles 63 and 66 (Nala crossing between Vir and Lonand), Satara District (20), Shaikh Sulla Bridge, Poona District (3,50).

Miscellaneous Public Improvements.

Construction of Historical Museum at Satara (1,00), Visapur Tank in the Ahmednagar District (1,00), Sea Wall at Ghogo in the Ahmedabad District (75), Working the boring plant (75), Disposal of Poona Sewage effluent (33).

Contribution.

Gateway of India on the Apollo Bunder, Bombay (3,00), Royal Science Institute, Bombay (1,80), Prince of Wales Museum of Western India, Bombay (10).

126. The amount available for new works is only 13,00. The proposed allotment of this amount in the budget is shown in the following table. The distribution has been made in consideration of the lists of demands received from the several Departments. The particular works to be undertaken will be selected from those lists in order of urgency after consultation with the Departments concerned:—

			Allotment.
Administration	..	..	4,50
Educational	..	..	80
Law and Justice	..	..	40
Jails	..	..	1,20
Police	..	..	3,00
Medical	..	..	1,75
Miscellaneous Civil Buildings	..	..	50
Communications	..	..	85
			13,00

XXXI and 42—Waterways and Embankments.

Revenue.

Nil.

Expenditure (Reserved).

	Accounts 1919-20.	Budget estimate, 1920-21.	Revised estimate, 1920-21.	Budget estimate, 1921-22.
Expenditure	4	13	5	25

127. The expenditure under this head is in respect of grants made for repairs of small irrigation tanks in charge of the Revenue Department. Hitherto this expenditure was included under the head 43—*Minor Works and Navigation (Civil)* and was divided equally between the Government of India and the Local Government. The amounts shown for the years 1919-20 and 1920-21 represent the Provincial share only. It has now been decided that the receipts and charges relating to waterways and navigable canals and to embankments and other purely agricultural works should be separated from those relating to irrigation works proper and shown under a separate Provincial head "Waterways and Embankments."

128. Except the small second class irrigation tanks there are no purely agricultural works in this Presidency which fall under this head. The increased assessment which is levied for the use of water from these tanks is merged in land revenue and is not credited to a separate head.

XXXII, Transfers from Famine Insurance Fund and 43, Famine Relief and Insurance.

Revenue.

Nil.

Expenditure (Reserved).

				Accounts, 1919-20.	Budget estimate, 1920-21.	Revised estimate, 1920-21.	Budget estimate, 1921-22.
Expenditure	{ Civil	..	..	5,86	....	} 1,95	10,67
	{ Public Works	..	..	4,15	....		
Total ..				10,01	....	1,95	10,67

129. At present the expenditure on account of famine is shown under the head 33—*Famine Relief* and is shared between Imperial and Provincial in the proportion of 3 : 1. The amounts shown for the years 1919-20 and 1920-21 represent the Provincial share.

130. Under the Reforms Scheme the Local Government is entirely responsible for expenditure on famine. Under Schedule IV to the Devolution Rules the Government of Bombay is required to provide every year in its budget 63,60 for expenditure upon relief of, and insurance against, famine. The amount may be spent upon famine relief or upon the construction of protective irrigation works or other works for the prevention of famine. Any portion of the amount which is not so spent is to be transferred to the Famine Insurance Fund of the Province. The heads "XXXII—Transfers from Famine Insurance Fund" and "43—Famine Relief and Insurance subdivided into

A—Famine Relief

B—Transfers to Famine Insurance Fund "

have accordingly been introduced in the accounts with effect from next year under the receipt and expenditure heads respectively. Under the sub-head "43A—Famine Relief" a provision of 10,67 has been made in the ensuing year to meet the anticipated expenditure on famine. This amount includes a provision of 1,51 in connection with the scheme for the storage of fodder at Karajgi. The balance of 52,93 (63,60 — 10,67) is provided under the head "16—Construction of Irrigation Works". The full provision of 63,60 having thus been utilized, no provision is made under the expenditure sub-head "43-B".

XXXIII and 45, Superannuations.

Revenue.

	Accounts, 1919-20.	Budget estimate, 1920-21.	Revised estimate, 1920-21.	Budget estimate, 1921-22.
Contributions for pensions and gratuities. ..	7,35	7,20	7,85	7,15
Deduct—Refunds ..	..	..	..	—2
Total ..	7,35	7,20	7,85	7,13

Expenditure (Reserved).

	Accounts, 1919-20.	Budget estimate, 1920-21.	Revised estimate, 1920-21.	Budget estimate, 1921-22.
Superannuation and Retired Allowances ..	41,66	44,00	42,00	47,80
Commuted value of pensions ..	1,14	1,25	1,25	1,25
Compassionate allowances ..	43	44	44	47
Gratuities ..	8	12	10	13
Covenanted Civil Service Pensions ..	28	23	53	52
Donations to Service Funds ..	5	15	12	15
Refunds ..	1	2	2	..
Disbursements in England ..	..	..	..	35
Total ..	43,65	46,21	44,46	50,67

Revenue.

131. The small decrease in next year's receipts is due to the fact that provision on account of contributions relating to officers in the employ of the Central Government has been transferred to that Government under the Reforms scheme.

Expenditure.

132. *Superannuation and retired allowances.*—The increase in next year's budget is mainly due to a provision of 5,00 for increases in existing pensions below Rs. 45 a month in accordance with the scheme sanctioned for a period of three years in the first instance by the Secretary of State. Under this scheme pensions of persons who have retired before the introduction of revised rates of pay will be revised on the following scale:—

- (i) Pensions up to Rs. 10 a month by Rs. 2.
- (ii) Pensions over „ 10 and up to Rs. 20 a month by Rs. 3.
- (iii) „ „ „ 20 „ „ „ 30 „ „ „ 4.
- (iv) „ „ „ 30 „ „ „ 40 „ „ „ 5.
- (v) „ „ „ 40 „ „ „ 45 a month by an amount

which will bring the pension up to Rs. 45 a month.

Certain increases have also been sanctioned for pensioners in receipt of less than Rs. 45 a month who retire within three years from the date of introduction of revised rates of pay.

133. *Covenanted Civil Service Pensions*.—The increase is due to the transfer of certain pensions to Bombay.

134. *Disbursements in England*.—The expenditure on account of pensions of officers who draw their pensions outside India has hitherto been an Imperial charge. But in future all such pensions sanctioned on or after the 1st April 1921 which are to be paid outside India will be debited to the Local Governments by whom the officers were employed. Provision is made to meet the charge accordingly.

XXXIV and 46, Stationery and Printing.

Revenue.

	Accounts, 1919-20.	Budget estimate, 1920-21.	Revised estimate, 1920-21.	Budget estimate, 1921-22.
Stationery receipts	15	18	18	18
Sale of gazettes and other publications ..	52	45	45	45
Other press receipts	1,19	1,27	1,57	1,27
Total ..	1,86	1,90	2,20	1,90

Expenditure (partly Reserved and partly Transferred).

	Accounts, 1919-20.	Budget Estimate, 1920-21.	Revised estimate, 1920-21.	Budget estimate, 1921-22.
Stationery Office at the Presidency* ..	69	60	80	60
Stationery purchased in the country† ..	98	92	97	90
Government Presses*	6,68	7,22	7,50	6,45
Printing at private presses*	3	6	3	4
Stationery supplied from Central Stores† ..	11,42	11,00	12,50	10,00
Total ..	19,80	19,80	21,80	17,99

Expenditure.

135. *Government Presses.*—The decrease in the ensuing year's budget is due to the cost of printing work for Imperial Departments being debited to Central Revenues under the Reforms Scheme. The decrease is partially counterbalanced by larger provisions on account of the revision of the pay of press establishments and the grant of certain concessions to them and provisions for the following among other items :—

(a) Grant for giving out work to private presses	30
(b) Additional provision for compositors on piece-work	45
(c) Additional provision for establishment on task work	6
(d) Lighting arrangements at the Yeravda Prison Press	10
(e) Purchase of new machinery for the Yeravda Prison Press	20

136. *Stationery supplied from Central Stores.*—The decrease in the ensuing year's budget is due to the cost of stationery supplied to Imperial Departments being debited to Central Revenues under the Reforms Scheme.

* Reserved.

† Partly Reserved and partly Transferred.

XXXV and 47, Miscellaneous.

Revenue.

	Accounts, 1919-20.	Budget estimate, 1920-21.	Revised estimate, 1920-21.	Budget estimate, 1921-22.
Unclaimed deposits	1,07	74	87	87
Treasure trove	1	1	1	1
Sale of old stores and materials	9	8	10	10
Fees for Government Audits	7	8	8	8
Miscellaneous fees, fines and forfeitures	56	50	50	15
Miscellaneous	1,83	51	51	51
Rents	5	10	10	10
Sale-proceeds of Darbar Presents	..	1	1	1
Deduct—Refund	..	..	..	—8
Total ..	3,68	2,03	2,18	1,75

Expenditure (partly Reserved and partly Transferred).

	Accounts, 1919-20.	Budget estimate, 1920-21.	Revised estimate, 1920-21.	Budget estimate, 1921-22.
Rewards for proficiency in Oriental languages and allowances to language examination Committee.*	11	19	17	15
Annual stipends to holders of literary titles* ..	1	1	1	1
Cost of books and publications* ..	8	2	2	3
Donations for charitable purposes* ..	78	1,77	1,82	1,00
Charges on account of European vagrants* ..	17	81	15	18
Rewards for the destruction of wild animals* ..	..	..	4	7
Special Commissions of Inquiry* ..	27	2	2	2
Irrecoverable temporary loans written off* ..	25	30	55	30
Rents, Rates and Taxes†	2,99	2,77	2,77	2,87
Contributions‡	2,43	5,29	3,56	4,98
Miscellaneous and unforeseen charges‡ ..	26	1,05	5	1,05
Miscellaneous Refunds	6	8	8	..
Miscellaneous charges for the treatment of patients at the Pasteur Institute.* †	3	1	2	2
War Boards	60	..	..	..
Loss on specie remittances	9	..	1	..
Peace Celebrations	1,11	..	..	..
Expenditure in England*	..	..	..	18
Total ..	9,24	12,32	9,27	10,86

* Reserved.

† Transferred.

‡ Partly Reserved and partly Transferred.

Revenue.

137. *Miscellaneous fees, fines and forfeitures.*—The decrease in the ensuing year's budget is due to the absence of the provision on account of "Fees for Registry of Passports" and "Naturalization fees" which have been transferred to Central Revenues under the Reforms Scheme.

138. *Refunds.*—Hitherto refunds were shown under the expenditure head. Under the revised classification they are to be shown as deductions from revenue.

Expenditure.

139. *Donations for charitable purposes.*—The decrease in the ensuing year's budget is mainly due to the absence of the current year's provisions on account of the following items:—

Building grant to the Society for the protection of children in Western India	75
Building grant to the Kune Kathkari Industrial Settlement at Khandala	10
	85

140. *Charges on account of European Vagrants.*—The decrease in the ensuing year's budget is due to the absence of the provision of 65 for the construction of a building for the European workhouse for males, Bombay.

141. *Rents, Rates and Taxes.*—The budget estimate for 1921-22 includes a larger provision for payment to be made to the Bombay Municipality on account of general tax on the revised rateable value of Government properties.

142. *Contributions.*—The decrease in the ensuing year's budget is due to smaller provision for grants-in-aid to District Local Boards for abolition of tolls on their roads owing to the provincialization of certain local board roads. The decrease is partially counterbalanced by larger provision for subventions to District Local Boards which are to have non-official Presidents with self-contained offices.

143. *Expenditure in England.*—This provision is on account of allowances of selected candidates for the Indian Civil Service paid in England which were hitherto debited to Imperial revenues but are to be borne by the Provincial Government under the Reforms Scheme.

**XXXIX and 51, Contributions and Assignments between the Central and
Provincial Governments (Reserved).**

		Budget estimate, 1921-22.
Revenue	..	Nil.
Expenditure	.. ..	56,00

144. Under the revised classification the transfers now made between the Imperial and Provincial revenues have been discontinued and there have been substituted therefor fixed contributions from the Provincial Governments to the Central Government, and also fixed assignments in consideration of the allocation to the Provincial Governments of a share in the revenue realized from income-tax. There may also occasionally be some miscellaneous adjustments between the Central and Provincial Governments in respect of services rendered by one to another. The adjusting head *Transfers between Imperial and Provincial revenues* has therefore been replaced by the new heads *Contributions and Assignments $\frac{by}{to}$ the Central Government $\frac{to}{by}$ Provincial Governments* and *Miscellaneous adjustments between the Central and Provincial Governments*.

145. The provision of 56,00 under the head 51 represents the amount of contribution to be paid to the Central Government under No. 17 of the Devolution Rules. This is a non-voted item under section 72 D (3) of the Government of India Act.

146. No. 15 of the Devolution Rules allocates to the Local Government a share of the income-tax collected under the Indian Income Tax Act, 1918, within its jurisdiction. This share is three pies on each rupee brought under assessment. In consideration of this allocation, the Local Government has to make to the Central Government a fixed annual assignment equal to the amount which would have accrued to the Local Government in the year 1920-21 (after deducting the provincial share of the cost of special income-tax establishments in that year) if the pie rate mentioned above had been applied in that year. The Local Government has also to bear one-fourth of the cost of special income-tax establishments. The local officers have been asked to furnish Government with estimates of the current and ensuing years' receipts, with a view to calculating the net contribution to be received from the Central Government. Pending receipt of this information it has been assumed that this Government's share of income-tax revenue for next year will counterbalance the total of (I) the fixed assignment to be paid to the Central Government and (II) the one-fourth share of the income-tax expenditure to be borne by the Local Government. No amount, therefore, has been entered on this account on either the receipt or expenditure side.

**XL and 52, Miscellaneous adjustments between the Central
and Provincial Governments.**

Revenue.

	Budget estimate, 1921-22.
Receipts	17

Expenditure (Reserved).

	Budget estimate, 1921-22.
Expenditure	5

147. The reasons for the opening of these heads have been explained under the heads XXXIX and 51.

148. The revenue shown under this head represents the interest on the securities of (a) the Gujarat College (15) and (b) the Steam Vessels Survey Fund (2). At the time of the provincialization of the Gujarat College, securities of the nominal value of about Rs. 3½ lakhs were taken over by this Government from the Society for the Promotion of Higher Education in Gujarat and transferred to the Accountant General, Bombay, for safe custody on behalf of the Government of India. The amount in question represents the recurring assignment which the Government of India then agreed to make to this Government. Similarly, when the Steam Vessels Survey Fund was provincialized, the invested balance of the Fund amounting to Rs. 64,000 was transferred to the Government of India who agreed to make to this Government a recurring assignment equivalent to the amount of interest realized on the securities.

149. The expenditure represents (a) the payment to the Military authorities of the cost of removal of the ammunition, machine guns and other equipment from the Malabar Fort to the Kirkee Arsenal and (b) the contribution to the Government of India for operations connected with the oyster beds at Karachi carried out under the supervision of officers of the Customs Department.

55, Construction of Irrigation Works.

Expenditure (Reserved).

	Budget Estimate, 1921-22.
Expenditure	13,71

150. The expenditure under this head was hitherto Imperial and was met by the Government of India from loans. Under the revised classification the expenditure is wholly Provincial, and it is proposed to meet the charge from the loan of 70,00 which it is intended to raise in the ensuing year.

151. The current year's budget and revised estimates are 4,54 and 1,81. The next year's budget provides for certain works the charge on account of which was hitherto met from Revenue and debited to a separate head. In addition to the reasons mentioned under heads 14 and 15 above the increased expenditure under this head is due to the following new provisions:—

- (a) Extension of the Sonan Branch of the Mahiwah Canal 50
- (b) Preliminary work in connection with the Sukkur Barrage Project 3,22

XLII and 58, Bombay Development Scheme.

Revenue.

	Budget estimate, 1920-21.	Revised estimate, 1920-21.	Budget estimate, 1921-22.
Revenue	..	2,60	42,00

Expenditure (Reserved).

	Budget estimate, 1920-21.	Revised estimate, 1920-21.	Budget estimate, 1921-22.
Expenditure	..	90,01	2,50,58

152. With a view to undertaking development work in Bombay City and the areas immediately adjoining it a Directorate of Development has been established as a Department of Government. The scope of the Directorate's work includes *inter alia* (a) the carrying out of the Back Bay Reclamation Scheme and the scheme for housing the poorer classes; (b) the collection of information regarding, and, if necessary, the organisation of the supply of, building materials in Bombay City and the Bombay Suburban Division; and (c) all questions relating to development works and schemes, public works, supply of water and electricity, and communications, in the Bombay Suburban Division.

153. As the transactions of the Development Department are distributed over several heads, they are shown in a complete form in the tables below. It will be seen that the transactions of the current year are estimated to show a surplus balance of 8,77 and those of the next year a surplus balance of 26,73.

Revenue.

	Budget estimate, 1920-21.	Revised estimate, 1920-21.	Budget estimate, 1921-22.
(a) Interest	..	3,62	49,23
(b) Receipts from Cotton Cess	..	2,60	17,00
(c) Receipts from sale of land	..	..	25,00
(d) Permanent debt incurred	..	9,38,91	5,00,00
(e) Realization of Loans	..	..	4,20,00
Total	..	9,45,13*	10,11,23

Expenditure.

	Budget estimate, 1920-21.	Revised estimate, 1920-21.	Budget estimate, 1921-22.
(a) Interest	..	6,85	69,53
(b) Miscellaneous expenditure	..	90,01	2,50,58
(c) Sinking Fund	..	..	9,39
(d) Loans and advances	..	8,39,50	6,55,00
Total	..	9,36,36	9,84,50

154. Interest on the receipt side comprises interest receivable from local bodies on loans advanced to them, interest on deposits with the Bank of Bombay and interest on investments in Government of India Treasury Bills. It also includes recoveries from local bodies of their share of brokerage, advertisement charges and miscellaneous expenses of raising the loans and also their share of income-tax. The receipts from cotton cess will be the amounts realized under Act No. XX of 1920. The permanent debt shown under item (d) comprises the loan of 9,38,91 raised this year and the loan of 5,00,00 proposed to be raised in the ensuing year. Realization of loans under item (e) represents investments out of the current year's loan in Government of India Treasury Bills (3,00,00) and deposits in the Bank of Bombay (1,20,00) which will be realized next year.

155. On the expenditure side, the amount shown against Interest represents advertisement charges, brokerage and floating charges of the Presidency Banks in addition to the interest on loans payable to the public and income-tax payable to the Government of India. The miscellaneous expenditure includes salaries of officers and establishments, work charges (including cost of acquiring land) and other miscellaneous expenditure of the Department. Sinking Fund is referred to under the head 21, *Sinking Funds* above. The details of the "loans and advances" in the current and ensuing years are shown below :—

	1920-21.	1921-22.
Loans to —		
(i) Bombay City Improvement Trust	2,75,00	2,25,00
(ii) Bombay Port Trust	94,50	2,00,00
(iii) Bombay Municipality	50,00	1,00,00
Investments in Government of India Treasury Bills and Deposits in the Bank of Bombay	4,20,00	1,30,00
Total	8,39,50	6,55,00

Debts, Deposits and Advances.

156. The following explanation is furnished in respect of the figures entered under this head :—

Receipts.

(a) Permanent Debt incurred—for Development : 5,00,00.

This represents the loan proposed to be raised in the ensuing year in connection with the Development of Bombay.

(b) Deposits and Advances —

(i) Deposits of Sinking Funds .. 9,39

(ii) Other deposits .. 3,00,00

(i) is explained under the head 21, *Sinking Funds* and (ii) under the heads XLII and 58 above. As the amount of 9,39 under (i) does not represent any real expenditure but is a deposit, it is shown under this head.

(c) Loans and Advances by Provincial Government—

(i) For Development 1,20,00

(ii) For other purposes 73,60

For (i) see under the heads XLII and 58 above.

As regards (ii) the following statement shows the transactions of the current and ensuing years under the Provincial Loan Account. Total recoveries are estimated at 73,60 :—

	Budget Estimate, 1920-21.		Revised Estimate, 1920-21.		Budget Estimate, 1921-22.	
	Payments.	Receipts.	Payments.	Receipts.	Payments.	Receipts.
Loans to cultivators	24,73	63,04	74,73	60,52	59,58	63,56
Loans for the purposes of the Co-operative Societies Act ..	27	42	27	48	42	34
Loans to Gujarat Talukdars ..	24	80	43	1,00	23	70
Loans to Indian States and landlords and notabilities	1,16	4,66	2,00	4,00	1,20	5,40
Loans to local bodies on account of public works	27,50	2,73	11,60	2,88	3,15	2,60
Loans to Co-operative Housing Societies	5,00	..	3,85	..	5,00	..
Loans for the establishment of cheap grain shops	..	..	2	2,10	50	50
Other miscellaneous loans	13	68	13	46	20	50
Total ..	59,03	72,33	93,03	71,44	70,28	73,60

(d) Loans between Central and Provincial Governments ... 3,28,23

The outstanding balance of the Provincial Loan Account is estimated to stand at 3,28,23 on 31st March 1921. This amount has been advanced by the Government of India to this Government which in turn has advanced it to cultivators, co-operative societies, Talukdars, Indian States, local bodies, etc. The amount is to be repaid to the Government of India and is therefore shown by a credit and debit entry in these accounts.

(e) Permanent Debt incurred—for other purposes ... 70,00

In view of the very heavy demands on its resources with which this Government will be faced in the ensuing year it is proposed to raise a loan of Rs. 70 lakhs and to devote the proceeds to the following objects:—

(1) *Irrigation*, 13,71.—The demand is shown under 55, *Irrigation* and is for works which were hitherto financed mostly from loan funds by the Central Government but which will henceforth be a Provincial charge.

(2) *Forest*, 3,50.—This amount is included in the demand under 8, *Forest* and is to be expended on the items mentioned in the note at the end of the list of new items under that head (*vide* list of new items).

(3) *Karachi development*, 5,00.—This item is included in the demand under 33, *Public Health* and is on account of compensation to be paid to the Military Department for certain lands taken over from them for the development of Karachi.

(4) *Repayment of Provincial Loan Account*, 10,00.—*Vide* under heads XVI and 19 *Interest* above.

(5) *Residential buildings for Government Officers*, 20,00.—This item is at present included in the demand under 22, *General Administration* (*vide* item 227 in the list of new items) but will subsequently, with the permission of the Legislative Council, be transferred to 41, *Civil Works (Public Works)*. It is proposed to distribute the expenditure as follows:—

(a) Residential buildings in progress at Ahmedabad, Karachi, Hyderabad, Sukkur, Belgaum, Broach, Poona, Ahmednagar and Karwar, 4,73

(β) New bungalows and flats at Poona ... 5,04

(γ) New bungalows at Karachi, Bombay, Sholapur, Nasik, Belgaum and Ahmednagar ... 10,23

(6) *Development of Southern Ports*, 1,00.—This item is included in the demand under 27, *Ports and Pilotage* (*vide* item 286 in the list of new items).

(7) *Public Works*, 16,79.—This amount is included in the demand under 41, *Civil Works (Public Works)* and is required mainly for quarters for the Police. It also includes 3,50 for the construction of the Sheikh Sulla bridge at Poona which forms part of the Poona Town-Planning Scheme.

Disbursements.

157. (a) *Loans and Advances by Provincial Government* —

(i) for Development ... 6,55,00

(ii) for other purposes ... 3,98,51

Item (i) is explained under the heads XLII and 58 above.

The amount of 3,98,51 shown in item (ii) is made up of—

(a) Loans advanced up to 31st March 1921 under the Provincial Advance and Loan Account ... 3,28,23

(β) Loans proposed to be advanced to cultivators, etc., during the ensuing year ... 70,28

Total ... 3,98,51

Both these items are explained under the head *Debts, Deposits and Advances* above.

(b) *Loans between Central and Provincial Governments* ... 10,00

Under No. 23 of the Devolution Rules any money which on the first day of April 1921 is owing to the Governor General in Council on account of advances made from the Provincial Loan account is to be treated as an advances to the local Government from the revenues of India and the local Government has to pay to the Governor General in Council in each year an instalment in repayment of the principal amount of the advance. A provision of 10,00 is made for the payment of an instalment next year.

H. S. LAWRENCE,
Chief Secretary to Government.

STATEMENT OF NEW ITEMS OF EXPENDITURE INCLUDED IN THE
PROVINCIAL BUDGET ESTIMATES FOR 1921-22.

Serial No.	Description of item.	Amount provided for 1921-22.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
1	5. Land Revenue (Reserved). Entertainment of additional establishment for the Office of the Collector of Karachi.	Rs. 3,700	Rs. ...	Rs. 3,700	Rs. 5,112	The Commissioner in Sind has recommended the entertainment of the following additional establishment :— 2 Clerks on Rs. 85— $\frac{3}{4}$ —100 per mensem each, 1 Record-keeper on Rs. 85— $\frac{3}{4}$ —100 per mensem, 1 Typist on Rs. 30— $\frac{5}{8}$ —80 per mensem, and 2 Peons on Rs. 17 per mensem each with house-rent allowance of Rs. 4 and local allowance of Rs. 2 to each. The proposal has been approved administratively.
2	Entertainment of a District Inspector of Land Records for the new Bombay Suburban District on Rs. 275—15—360 per mensem.	3,300	...	3,300	4,320	Provision is made for eleven months of 1921-22.
3	Establishment required to guard the old Custom House, Bombay.	2,101	...	2,101	2,292	The old Custom House is now occupied almost wholly by provincial offices. It is therefore proposed to entertain a menial establishment consisting of one naik, four peons, two hamals and one sweeper to keep the building clean and guard it at night. The cost of the establishment comes to Rs. 191 per mensem. Provision is made for eleven months of 1921-22.
4	Telephones for Revenue Offices at Hyderabad (750) and Sukkur (600).	1,350	...	1,350	1,350	.....
5	Increase in the contingent grant of District Survey Offices.	840	...	840	840	The increase is necessitated by the rise in prices.

6	Appointment of an additional Circle Inspector and peon under the Poona City Mamlatdar.	852	...	852	1,152	The existing establishment is found to be quite insufficient to cope with the work in the City Mamlatdar's office and the services of a Circle Inspector with a peon are required for the ordinary inspection work of the City.
7	Lump provision for the appointment of temporary Mamlatdars for the preparation of irrigation record of rights.	...	3,000	3,000	...	It will be necessary to put a few Mamlatdars on special duty for the preparation of the record of rights in respect of certain second class irrigation works.
8	Appointment of a Head Draughtsman in the office of the Consulting Surveyor to Government on Rs. 150—10—250 a month.	1,800	...	1,800	3,000	The services of a Head Draughtsman are required for the Drawing branch of the Consulting Surveyor's office, where the work has increased greatly.
9	Additional provision for temporary establishment under the Consulting Surveyor to Government for Town Planning, Development and Improvement schemes.	...	3,000	3,000	...	It is proposed to place a grant of Rs. 15,000 at the disposal of the Consulting Surveyor to Government for a contract establishment, for employment on the Town Planning, etc., schemes undertaken by municipalities. A large portion of the expenditure will be recovered from the local authorities making use of the staff. A provision of Rs. 12,000 for similar establishment has been made in the current year's budget.
10	Temporary appointment of an Assistant to the Consulting Surveyor to Government.	...	13,200	13,200	...	The Consulting Surveyor requires an additional Assistant in order to be able to open a branch office in Karachi to deal particularly with Karachi and Sind town planning and valuation work. He has been authorised to advertise widely for a suitable candidate to be employed temporarily for two years on a salary of Rs. 1,000 per mensem with a conveyance allowance of Rs. 100 a month.
11	Purchase of tents required by the Collectors of Kaira (Rs. 4,500) and Larkana (1,270)	...	5,770	5,770	...	The existing tents have become unserviceable and it is necessary to replace them.

Serial No.	Description of item.	Amount provided for 1921-22.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
	5, Land Revenue (Reserved)—concl'd.	Rs.	Rs.	Rs.	Rs.	
12	Temporary establishment for the preparation of talukdari settlement registers in the Prantij taluka and Modasa Mahal of the Ahmedabad District.	...	5,600	5,600	...	The Talukdari Settlement work, which has hitherto been done by a special establishment under the Talukdari Settlement Officer, is to be transferred to the ordinary revenue establishment. It is therefore necessary that the settlement registers should first be prepared.
13	Establishment required for copying and repairing torn papers in the East Khandesh Survey Office.	...	1,000	1,000	...	The recopying and pasting of the papers which are torn by constant use are necessary.
14	Grant of house rent allowances to Mamlatdars and Mukhtiar-kars.	1,00,000	...	1,00,000	1,00,000	It is proposed to give Mamlatdars and Mukhtiar-kars a house rent allowance of Rs. 25 per mensem.
15	Revision of pay of Talatis	4,00,000	...	4,00,000	4,00,000	Further revision is necessary.
	Total ...	5,13,943	31,570	5,45,513	5,18,066	

6, Excise (Transferred).

16	Re-packing of the purification filter at the Khanapur distillery.	...	42,000	...	...
17	Maintenance charges in connection with the project for the trenching of the Khanapur distillery spent-wash.	10,000	...	52,000	10,000
18	Reorganization of the establishment of the combined Salt and Excise Department in Sind.	12,857	...	12,857	12,857
19	Adjustment of the amounts of compensation paid to Native States for the lease of their A'bkari revenues.	...	2,23,000	2,23,000	...
Total ...		22,857	2,65,000	2,87,857	22,857

In the current year's budget a provision of Rs. 77,000 is made for the purpose of pumping the Khanapur distillery spentwash into a trenching ground, including the cost of acquiring the ground. This provision is likely to be utilised. It is estimated that the maintenance charges will amount to Rs. 10,000. The provision of Rs. 42,000 for the re-packing of the purification filter is a repetition of that made in the current year's budget which will not be utilised this year.

The scheme is under preparation. It is expected to involve an expenditure of Rs. 30,000 per annum. The amount shown in columns 3 to 6 represents the 3/7ths provincial share.

Under the agreements with the Native States provisional amounts of compensation are fixed. These amounts are adjusted every three years with reference to the actual revenue derived by Government, and any excess of the latter over the former has to be paid to the States. The provision is intended to meet this liability. There is a provision of Rs. 11,05,000 for such compensation in the current year's budget under "2, Assignments and Compensations" and this is expected to be fully utilised.

Serial No.	Description of item.	Amount provided for 1921-22.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
	<i>7, Stamps (Reserved).</i>					
20	Purchase of a single die draft stamping machine for the Stamp Office, Bombay.	Rs. ...	Rs. 10,000	Rs. 10,000	Rs. ...	The work of embossing document forms is at present done with hand-machines. To save time and labour it is proposed to purchase an up-to-date machine which can be worked by electricity.
21	Purchase of punches for the Office of the Superintendent of Stamps, Bombay.	Rs. ...	Rs. 500	Rs. 500	Rs. ...	
	Total ...	Rs. ...	Rs. 10,500	Rs. 10,500	Rs. ...	

8, Forest (Transferred).

22	Establishment of a Forest College at Dharwar	...	3,00,000	3,00,000	3,00,000	...
23	Appointment of two expert Forest Engineers	...	16,000	...	16,000	29,640
24	Appointment of a Railway Engineer and a Saw Expert.	A Saw Expert.	36,000	...	36,000	42,000

A scheme for the establishment of a Forest College at Dharwar for the training of Rangers at an estimated non-recurring cost of Rs. 7,00,609 and recurring cost of Rs. 13,320 (exclusive of the cost on account of the staff) has been submitted to the Government of India. The College began work on 1st July 1920. In the current year's budget a provision of Rs. 3,50,000 has been made, out of which about Rs. 1,00,000 are likely to be utilized. The provision of Rs. 3 lakhs represents the expenditure to be incurred next year on the construction of the building.

With the object of developing the valuable forest properties and of introducing more efficient methods of working, it has been decided to create a new forest engineering service. Probationers have been recruited by the Secretary of State and they are now undergoing the necessary training. Two probationers have been allotted to this Presidency and they are expected to arrive in April next. These officers will receive pay at the same rate as the officers of the Indian Forest Service. Provision has been made for their pay and travelling allowance.

In order to obtain full benefit from the forests it is necessary to construct Forest Tramways and Light Railways. The Secretary of State has accordingly been requested to recruit an experienced officer with a knowledge of the possibilities of such means of transport.

2. In view of the advantage of maintaining proper supervision over the work of sawing and of adjusting and keeping the saws in good order the appointment of a Saw Expert is necessary for the Saw mills in this Presidency, and the Secretary of State has been requested to recruit one.

These officers will probably have to be paid not less than Rs. 1,500 per mensem each to start with. Provision is made for the whole of next year.

Serial No.	Description of item.	Amount provided for 1921-22.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
25	8, Forest (Transferred)—contd. Grant of bad climate allowance to Forest subordinates serving in the Shahada, Chopda, Yawal and Raver ranges of the North and East Khandesh Divisions and to certain subordinates in the Taloda, Shirpur and Akrani ranges.	Rs. 4,303	Rs. ...	Rs. 4,303	Rs. 4,691	At present subordinates in the first four ranges do not get any bad climate allowance while those in the last three are debarred from getting it if they are residents of the tracts in which they are serving or have their headquarters at Taloda or Shirpur. As the climate in these tracts is as bad as in those in which the allowance is granted, Government have sanctioned the grant to all subordinates in these seven ranges from 1st April 1921. Provision is therefore made for 11 months.
26	Expenditure in connection with the pay, etc., of a Consulting Forest Engineer and his establishment. (Northern Circle.)	...	6,000	6,000	...	Two Consulting Forest Engineers have been called by the Government of India from America to advise Local Governments in connection with the development of Forest Engineering. One of these is expected to visit the Bombay Presidency for a period of three months from the first week in October 1921. As the Local Government will have to bear the cost of the Engineer and his establishment and contingent and travelling expenses, an approximate provision of Rs. 6,000 has been made.
27	Purchase of a steam roller for the Surat Division	...	12,000	12,000	...	The steam roller is urgently required for road work in the Dangs. The amount was provided in the current year's budget but has not been utilized in view of the necessity for economy.

The Saw-mill is required for converting what is otherwise waste wood in the forests in the western part of the North Dangs. The amount was provided in the current year's budget but has not been utilized in view of the necessity for economy.

The road is expected to be remunerative as the distance from the forest to the depôt will be considerably diminished by its construction. The work has been already approved by Government, the total estimated cost being Rs. 53,000. Part of the expenditure has been incurred in the last and current years.

Rs. 4,000 have been sanctioned for this road out of which Rs. 1,500 only can be spent during the current year.

The bridge is urgently required to connect Ahwa with Railway. The amount was provided in the current year's budget but has not been utilized in view of the necessity for economy.

28 Purchase of a Saw-mill to be erected at Bardipada in the North Dangs in the Surat Division.

29 Part construction of a road from Subir to Navapur in the Surat Division.

30 Construction of the road from Laechali to Ahwa (13 miles) in the North Dangs in the Surat Division.

31 Construction of a bridge at Kukadnaki in the Central Dangs in the Surat Division.

...

35,000

35,000

...

...

20,000

20,000

...

...

2,500

2,500

...

...

6,000

6,000

...

Serial No.	Description of item.	Amount provided for 1921-22.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
	8, Forest (Transferred)—contd.	Rs.	Rs.	Rs.	Rs.	
32	Realignment of the road from Jharan to Subir (2 miles to Baroda frontier) in the Surat Division.	...	3,000	3,000	...	
33	Realignment of the road from Shivbara to Laochali (8 miles) in the Surat Division.	...	2,000	2,000	...	
34	Construction of a part of the road from Chinchli to Pimpladevi in the Surat Division.	...	7,500	7,500	...	These works are necessary to tap the forests of Kalamkhet, Sarwar and Dhundhenia.
35	Construction of a part of the road from Galkund to Borkhal in the Surat Division.	...	7,500	7,500	...	
36	Realignment of the road from Pimpri to Sarwar (2 miles) in the Surat Division.	...	3,000	3,000	...	
37	Construction of the Kasa-Udhwa road (17 miles) in the North Thána Division.	...	15,000	15,000	...	The road is under construction. A provision of Rs. 15,000 has been made in the current year's budget.
38	Continuation of the Vashala-Dolkhamb road in the Khardi Range in the East Thána Division.	...	2,000	2,000	...	The road will greatly facilitate removal of forest produce. A provision of Rs. 3,000 was made in the current year's budget for this road but it has not been utilized in view of the necessity for economy.

In 1920-21 it will only be possible to bring the Ujani-Akhada road to the river bed opposite Kurlod and the Deoband-Kurlod road to the other side of the river, and a good causeway must be made in 1921-22 to join the two.

40 Continuation of the following roads in the West Násik Division—

These roads are urgently required to facilitate export of timber from the Mokhada forests and the Peint Ranges. Provision made in the current year's budget has not been utilized in view of the need for economy.

This was disallowed in 1920-21 but is indispensable for inspection work.

The rest-house will be completed during the current year. The amount required for servants' quarters was not included in the estimate.

This is urgently required in the south Dángs felling areas.

It is very necessary as Vaghai is a gate-way of the Dángs.

It is very essential.

39 Construction of the Akhada-Kurlod causeway ...

1,500

1,500

...

- (i) Ubranda-Mokhada ...
- (ii) Adgaon-Ghanwel ...
- (iii) Sawarda-Behedpada...
- (iv) Peint-Ranvilir ...

6,000
2,000
1,000
1,000

6,000
2,000
1,000
1,000

...
...
...
...

41 Construction of a rest-house at Pimpalwada in the Mándvi Range in the Surat Division.

3,500

3,500

...

42 Construction of servants' quarters (Subir Rest-house) in the Surat Division.

2,000

2,000

...

43 Construction of a rest-house at Kanchanpada (Mahalingia) in the Surat Division.

4,000

4,000

...

44 Construction of a Dharamshala at Vaghai in the Surat Division.

6,000

6,000

...

45 Construction of an utara (halt-shed) Uga in the Surat Division.

1,000

1,000

...

Serial No.	Description of item.	Amount provided for 1921-22.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
46	8, Forest (Transferred)—contd.					
	Construction of a forest post at each of the following places in the North Thána Division:—	Rs.				
	Barhanpur (Manor Range)	...	4,400			
	Chalni (Udhwa Range)	...	3,520			
	Boisar (Palghar Range)	...	3,520			
	Kirat (Manor Range)	...	4,400			
	Ambesari (Sanjan Range)	...	3,520			
	Nikne (Kasa Range)	...	4,400			
	Shigaon (Palghar Range)	...	3,025			
	Umbarpada (Dahisar Range)	...	4,400			
	Total	...	31,185			
47	Construction of the following buildings in the West Thána Division:—					
	Four-roomed forest post at Kulgaon (Kalyán Range).	...	3,200	3,200	...	
	Quarters for the Range Forest Officer, West Murbád.	...	5,000	5,000	...	
	Quarters for clerk and orderlies	...	3,200	3,200	...	
	Latrines, stables and fencing of compound	...	1,000	1,000	...	
	Three-roomed guards' line at Khadki	...	2,700	2,700	...	
	Four-roomed guards' line at Lakhivli	...	3,200	3,200	...	
	Three-roomed guards' line at Poi	...	2,700	2,700	...	
	Construction of Range Office and quarters at Vashala in the East Thána Division.	...	5,000	5,000	...	
						These were sanctioned for 1920-21 but were postponed owing to the need for retrenchment.
48						

49	Construction of Range Office and quarters at Vilhigaon in the East Thána Division	...	5,000	5,000	...	These are urgently required.
50	Wirefencing for the Range Offices and quarters at the following places in the East Thána Division :— Rs. Tokávda 1,250 Vilhigaon 1,250 Vashála 1,250 Dhasai 1,250 Khardi 800 Total 5,800	...	5,800	5,800	...	Urgently required.
51	Construction of two four-roomed posts at Vashála in the East Thána Division at Rs. 3,600 each.	...	7,200	7,200	...	This work was sanctioned for 1920-21 but was postponed owing to the need for economy.
52	Construction of a four-roomed forest post at each of the following places in the East Thána Division :— Rs. Parali (East Wada) 3,600 Surymal (Mokháda) 3,600 Total 7,200	...	7,200	7,200	...	Do. do.

Serial No.	Description of item.	Amount provided for 1921-22.				Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.			
1	2	3	4	5	6	7	
53	8, Forest (Transferred)—contd. Construction of a three-roomed depôt at Ghoti in the East Thána Division.	Rs. ...	Rs. 2,500	Rs. 2,500	Rs. ...	This work was sanctioned for 1920-21 but was postponed owing to retrenchment.	
54	Construction of a rest-house at each of the following places in the West Násik Division :— Rs. Savarnapáda ... 5,000 Kasegaon ... 5,000 Gangamahalingi ... 5,000 Ozar ... 5,000 Ambe ... 5,000 Total ... 25,000	Rs. ...	Rs. 25,000	Rs. 25,000	Rs. ...	Do. do.	
55	Construction of servants' quarters at Gangamahalingi in the West Násik Division.	Rs. ...	Rs. 1,500	Rs. 1,500	Rs. ...		
56	Construction of a four-roomed forest post at each of the following places in the West Násik Division :— Rs. Palsan ... 3,200 Ozar ... 3,200 Trimbak ... 3,200 Total ... 9,600	Rs. ...	Rs. 9,600	Rs. 9,600	Rs. ...	These works were sanctioned for 1920-21 but were postponed owing to retrenchment.	

57	Construction of a store shed in the office compound in the West Násik Division.	...	3,000	3,000	...	The shed is required for storing hay presses and other articles. At present a small Public Works Department room is assigned for the purpose which is quite inadequate. Provision made in the current year's budget has not been utilized owing to retrenchment.
58	Constructions of wells at the following places in the Surat Division :— Rs. Sarwar (Central Dangs) ... 800 Gundvohol (Galkund Range) ... 1,000 Total ... 1,800	...	1,800	1,800	...	These wells are urgently required.
	Total, Northern Circle ...	...	2,69,285	2,69,285	...	
	(Central Circle.)					
59	Construction of three-roomed guards' quarters at Morala in the Yawal Range in the East Khándesh Division.	...	1,600	1,600	...	No housing accommodation is available for Forest Guards at present.
60	Construction of a rest-house at Deomogra in the West Khándesh Division.	...	6,000	6,000	...	This rest-house is required to facilitate work in the valuable Deomogra reserve. Much sylvicultural work will have to be done in this reserve in the monsoon when tents are useless. It was provided for in the current year's budget but was postponed owing to retrenchment.
61	Construction of quarters and office for the Sub-Divisional Forest officer, West Khándesh, at Nandurbar in the West Khándesh Division.	...	6,000	6,000	...	No suitable accommodation is available at Nandurbar.

Serial No.	Description of item.	Amount provided for 1921-22.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
62	8, Forest (Transferred)—contd. Construction of a rest-house at Málgaon in the Sháháda Range in the North Khándesh Division.	Rs. ...	Rs. 6,000	Rs. 6,000	Rs. ...	The rest-house is necessary at Málgaon which is a central place from which much of the Sháháda east forests can be inspected. Cultural works will be in progress in these forests during the rains when tents are useless. Provision for this work was made in the current year's budget but it was postponed owing to retrenchment.
63	Construction of three-roomed guards' quarters at Dongargaon in the Haveli Range in the Poona Division.	...	1,600	1,600	...	No housing accommodation is available for the forest guards at present.
64	Construction of three-roomed guards' quarters at Ghotavda in the Mulshi Range in the Poona Division.	...	1,600	1,600	...	Do.
65	Construction of three-roomed guards' quarters at Koregaon in the Sátára Range of the Sátára Division.	...	1,600	1,600	...	Difficulty is felt in finding suitable accommodation. The work was provided for in the current year's budget but postponed owing to the need for economy.
66	Construction of four-roomed quarters at Karád in the Sátára Division.	...	2,000	2,000	...	} It is very difficult to get houses at these places.
67	Construction of quarters for Range Forest Officer at Pátan in the Sátára Division.	...	3,000	3,000	...	
68	Construction of three-roomed quarters at Panchgani in the Máhábaleshwar Range in the Sátára Division.	...	1,600	1,600	...	No housing accommodation is available for forest guards at present.

69	Construction of Range Office and quarters for the Range Forest Officer (Rs. 5,000) and quarters for junior clerk and personal guards (Rs. 2,000) at Kolád in the Kolába Division.	...	7,000	7,000	...	The pre-ent Koba Range in Kolába has been split up into Roha and Kolád Ranges and no housing accommodation is available at Kolád.
70	Construction of a well at Nandurbár in the West Khándesh Division.	...	600	600	...	The well is to be constructed near the proposed sub-Divisional Forest Officer's quarters at Nandurbár.
71	Construction of a road from Khandbara station to Deomogra Reserve in the West Khándesh Division.	...	21,000	21,000	...	The road is required for the transport of timber exploited in the Deomogra Reserve. For the present there is no road; so the survey was made through the Public Works agency and detailed estimate is being prepared.
Total, Central Circle ...						
(Southern Circle.)						
72	Purchase of 12 special hauling buffaloes at Rs. 100 each for the Kanara Northern Division.	...	1,200	1,200	...	These are required for departmental extraction of timber from the high forest areas.
73	Purchase of a steam roller (six tons) for the Kanara Northern Division.	...	8,000	8,000	...	The steam roller is necessary for road work. It was sanctioned for 1920-21, but held over for want of funds.
74	Purchase of three motor winches or donkey engines for the Kanara Northern Division.	...	15,000	15,000	...	These are required for exploiting regeneration areas and Nagzari valley. The item was sanctioned for 1920-21, but held over for want of funds.
75	Purchase of hauling tackle for the Kanara Northern Division.	...	2,000	2,000	...	These are required for departmental extraction of timber from the high forest areas.
76	Purchase of ten special timber carts for the Kanara Northern Division.	...	1,000	1,000	...	
77	Purchase of a steam roller (six tons) for the Kanara Western Division.	...	8,000	8,000	...	The purchase of the steam roller was sanctioned in the year 1917-18 but it could not be purchased up to now for want of funds.

Serial No.	Description of item.	Amount provided for 1921-22.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
	8, Forest (Transferred)—contd.					
78	Construction of Javli-Mundki-Alnavar road (10 miles) in the Kanara Northern Division (total estimated cost Rs. 13,500).	Rs. ...	Rs. 5,000	Rs. 5,000	Rs. ...	The construction of these roads was sanctioned in the year 1920-21, but it has been held over for want of funds.
79	Construction of Hulkop-Hasrambi road (improvement of Local Board road) (10 miles) in the Kanara Northern Division (total estimated cost Rs. 10,000).	Rs. ...	Rs. 5,000	Rs. 5,000	Rs. ...	
80	Construction of an extra siding at Mundki on Alnavar-Dandeli Railway in the Kanara Northern Division.	Rs. ...	Rs. 3,000	Rs. 3,000	Rs. ...	
81	Construction of Mandurli-Virnoli road (3 miles) in the Kanara Northern Division.	Rs. ...	Rs. 5,000	Rs. 5,000	Rs. ...	This is required for exploitation of material from Block VIIA.
82	Construction of Kulgi-Fansoli road (2½ miles), with a branch towards Dandeli (1½ miles) in the Kanara Northern Division.	Rs. ...	Rs. 6,000	Rs. 6,000	Rs. ...	The road is very essential in order to tap the important felling areas in the Virnoli Range, and will be most useful for touring officers going from Bomanhalli and Kulgi to Mandurli and Gund.
83	Realignment of Baulazaru ghat (¾ mile) and Bawlazaru bridge in the Kanara Northern Division.	Rs. ...	Rs. 4,000	Rs. 4,000	Rs. ...	The present ghat road is very steep and requires realignment. This road will be the main artery for timber traffic to Dandeli.
84	Construction of a part of the Mainal-Bomanhalli road (6 miles) in the Kanara Northern Division (total estimated cost Rs. 12,000).	Rs. ...	Rs. 6,000	Rs. 6,000	Rs. ...	This is a necessary continuation of the Dandeli-Mainal road and will be most useful for inspection purposes.

85	Construction of the Karka bridge and Karwad-Mainal road in the Kanara Northern Division.	...	6,000	6,000	...	These are required to complete newly constructed road.
86	Construction of Karlkatta-Kyathangiri road (2 miles) in the Kanara Northern Division.	...	1,000	1,000	...	This will be very useful for inspection purposes.
87	Construction of Siroli-Shammanga-Kaneri-Kalinadi road (3 miles) in the Kanara Northern Division (total estimated cost Rs. 40,000).	...	10,000	10,000	...	The road is required to open up compartments 16 to 19 of Block XI along the lower Kaneri and a part of the Kalinadi.
88	Further extension of Nagzeri road (3 miles) in the Kanara Northern Division (total estimated cost Rs. 50,000).	...	15,000	15,000	...	The present amount is required as a third instalment of the total cost of the extension.
89	Construction of two bridges on Kawalwad-Kalghatgi road in the Kanara Northern Division.	...	3,000	3,000	...	The bridges are necessary.
90	Construction of Ragikallapur-Udavnaglavi road (4 miles) in the Kanara Northern Division.	...	4,000	4,000	...	The road will be very useful for inspection purposes and will provide a short cut from Kalkeri to Bandur and Hulkop.
91	Construction of Udavnaglavi-Dhopinhatti-Kambar-ganvi road (3 miles) in the Kanara Northern Division (total estimated cost Rs. 12,000).	...	4,000	4,000	...	The road is very necessary to open up Blocks V and VI to Kambarganvi.
92	Construction of Hosakambi-Dongri road (5 miles) in the Kanara Central Division.	...	5,000	5,000	..	These were sanctioned for 1920-21 but held over for want of funds. The Hosakambi-Dongri road is necessary for the extraction of timber from the Ankola high forest. The road will tap seven compartments.
93	Special repairs to Markal-Santgal road (1½ miles) in the Kanara Southern Division.	...	2,500	2,500	...	
94	Construction of Kodani-Balemat road (2½ miles) in the Kanara Southern Division.	...	2,500	2,500	...	

Serial No.	Description of item.	Amount provided for 1921-22.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
95	8, Forest (Transferred)—contd. Construction of Gersi-Hadgeri road (2 miles out of 6 miles) in the Kanara Southern Division (total estimated cost Rs. 9,000).	Rs. ...	Rs. 3,000	Rs. 3,000	Rs. ...	These roads are necessary for the exploitation of the Kalkatti valley forests.
96	Construction of Gersi-Begodi road (2½ miles) in the Kanara Southern Division.	Rs. ...	Rs. 3,750	Rs. 3,750	Rs. ...	
97	Construction of Golikumri-Gundilkatta road, 2 miles, (out of 5) in the Kanara Southern Division (total estimated cost Rs. 7,000).	Rs. ...	Rs. 2,500	Rs. 2,500	Rs. ...	
98	Special repairs to, and construction of bridges on, the following roads in the Belgaum Division :— Otoli-Chorla—Rs. 12,180 (total estimated cost Rs. 60,900). Kiniye-Jamboti—Rs. 3,500 (total estimated cost Rs. 17,500). Ramghat-Karve—Rs. 8,500 (total estimated cost Rs. 42,500). Khanapur-Hemadge-Talewadi—Rs. 6,940 (total estimated cost Rs. 34,700).	Rs. ...	Rs. 31,120	Rs. 31,120	Rs. ...	The present forest road from the coast stops at Golikumri. The old road from Golikumri through Gundilkatta to Kop is impassable between the two first named places, but is in good order for the remaining distance. If the above deviation is made there will be through communication for carts from the coast to Kop. These are third instalments in continuation of those already sanctioned. Unless the special repairs including the construction of bridges, etc., are completed, the roads will not be fit for traffic which is chiefly for conveying timber, fuel and minor produce from surrounding jungles.
99	Special repairs to Gunji-Shiroli road in the Belgaum Division (total estimated cost Rs. 16,417).	Rs. ...	Rs. 5,000	Rs. 5,000	Rs. ...	Earth work and bridges have been completed. Spreading of murum and metalling are required.

100	Special repairs to, and construction of bridges on, Gokak-Kadabgatti road in the Belgaum Division (total estimated cost Rs. 12,439).	...	2,500	4,500	...	These are necessary for exploitation of Gokak coupes.
101	Construction of a small rest-house at each of the following places in the Kanara Northern Division :— Rs. Kalkeri ... 7,800 Amgaon ... 7,800 Hasrambi ... 7,800 Aurli ... 7,800 Total ... 31,200	...	31,200	31,200	...	These works are very essential for inspection purposes and particularly for regeneration work in the rains. Construction was sanctioned for 1920-21, but held over for want of funds.
102	Construction of a small rest-house at Alnawar in the Kanara Northern Division.	...	7,800	7,800	...	As Alnawar is now the junction of the Alnawar-Dandeli railway line, a rest-house is necessary for touring officers.
103	Construction of combined stores, office and residential quarters for an Engineer Subordinate at Dandeli in the Kanara Northern Division.	...	6,000	6,000	...	The quarters are absolutely necessary as an Engineer subordinate will always be at Dandeli.
104	Construction of three sets of coolie lines (of 20 rooms each) at Dandeli in the Kanara Northern Division.	...	15,000	15,000	...	These are necessary for accommodating mill-hands.
105	Further conservancy arrangements at Dandeli in the Kanara Northern Division.	...	1,300	1,300	...	These arrangements are in continuation of those sanctioned at a cost of Rs. 1,000 during 1920-21.
106	Construction of Depot Officer's quarters and office and extra suite for touring subordinates at Alnawar in the Kanara Northern Division.	...	3,600	3,600	...	These are very essential.
107	Erection of drying sheds for sawn material (4 at Alnawar, 1 at Dandeli and 1 at Sambrani) in the Kanara Northern Division.	...	15,600	15,600	...	These are very essential.



Serial No.	Description of item.	Amount provided for 1921-22.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total		
1	2	3	4	5	6	7
108	8, Forest (Transferred)—contd. Construction of Guard's quarters, Stores and Waiting room at Alnawar in the Kanara Northern Division.	Rs. ...	Rs. 2,700	Rs. 2,700	Rs. ...	These are very essential.
109	Construction of quarters for one Forester and two Guards at Mundki siding in the Kanara Northern Division.	...	3,000	3,000	...	These are included in the revised working plan for Block VII-a.
110	Construction of Ranger's quarters at Yellapur in the Kanara Eastern Division.	...	3,000	3,000	...	The present Ranger's house is falling down and a new building is required.
111	Construction of a bungalow and out-houses at Arbail in the Kanara Central Division.	...	7,800	7,800	...	The need for this bungalow has been repeatedly urged. It has become more pressing now that work in Block XII has started again regularly. This work will entail constant supervision of timber worth 1 lakh a year. Moreover, Arbail is a very hot place and camping there in tents or huts in May is apt to be dangerous on account of whirlwinds.
112	Construction of a Naka for four Guards, one Forester and one clerk at Madangeri in the Kanara Central Division.	...	5,000	5,000	...	Quarters are urgently required to accommodate the subordinates at the Range headquarters.
113	Construction of a Naka for four Guards, one Forester, and one clerk at Ramanguli in the Kanara Central Division.	...	5,000	5,000	...	

114	Construction of a Forester's house at each of the following places in the Kanara Southern Division :— Rs. Hebakeri 1,500 Hadvalli, ... 1,500 Gersuppa 1,500 Total ... 4,500	...	4,500	4,500	...	The buildings are required as there is no accommodation for foresters at these places. These were sanctioned for 1920-21, but held over for want of funds.
115	Construction of a bungalow for the Divisional Forest Officer at Honavar in the Kanara Southern Division.	...	15,000	15,000	...	The Divisional Forest Officer at present has no place to live in during the rains.
116	Construction of a combined office for the Divisional Forest Officer and the Range Forest Officer at Honavar in the Kanara Southern Division.	...	12,000	12,000	...	This is very urgently required. The work has been delayed for various reasons. The amount entered is approximate.
117	Construction of a forest bungalow at Gundbala in the Kanara Southern Division.	...	5,500	5,500	...	An inspection bungalow is much needed for inspection of Tali forests.
118	Construction at Gund in the Kanara Western Division of :— Rs. Quarters for 3 Foresters 3,500 Quarters for 8 Guards 8,000 New quarters and office for Range Forest Officer 4,000 Total ... 15,500	...	15,500	15,500	...	All these buildings are urgently required. At present Guards are quartered in huts and Foresters in a building that is condemned. The present Ranger's quarters are not suitable as such but could be used by the Ranger's clerk, Divisional Officer's clerk on tour, and as a Dharmashala for contractors and others.
119	Construction of motor house, stables and touring office rooms at each of the following places in the Belgaum Division :— Rs. Parle 1,000 Jamboti 600 Shiroli 600 Total ... 2,200	...	2,200	2,200	...	Rest houses at these places already exist but their utility is much discounted by want of motor houses and stables.

Serial No.	Description of item.	Amount provided for 1921-22.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
120	8, Forest (Transferred)—contd. Re-construction of the motor house at Nagargali in the Belgaum Division.	Rs. ...	Rs. 500	Rs. 500	Rs. ...	Rest-houses at these places already exist but their utility is much discounted by want of motor houses.
121	Construction of a motor house at Tavargatti in the Belgaum Division.	Rs. ...	Rs. 500	Rs. 500	Rs. ...	
122	Construction of Range Officer's quarters and office at Guledgud in the Dhárwát-Bijápúr Division.	Rs. ...	Rs. 4,750	Rs. 4,750	Rs. ...	These are necessary for the newly constituted Guledgud Range.
123	Construction of four-roomed Guards' quarters at Guledgud in the Dhárwát-Bijápúr Division.	Rs. ...	Rs. 3,600	Rs. 3,600	Rs. ...	
124	Construction of wells at Alnawar and Amgaon in the Kanara Northern Division at Rs. 500 each.	Rs. ...	Rs. 1,000	Rs. 1,000	Rs. ...	These are required for the bungalows to be built at these places.
125	Construction of a well at Gundbala in the Kánara Central Division.	Rs. ...	Rs. 750	Rs. 750	Rs. ...	The well is essential.
126	Construction of a well at Kadabgatti in the Belgaum Division.	Rs. ...	Rs. 750	Rs. 750	Rs. ...	The well is a great necessity as there is no good water near the village and the proposed forest rest-house.
	Total, Southern Circle ...	Rs. ...	Rs. 3,43,620	Rs. 3,43,620	Rs. ...	

(Sind Circle.)		...	4,500	4,500	4,500	...	Quarters are very urgently required.
127	Construction of quarters for forest guards at Adilpur, Mathelo and Daho in the Ghotki Range in the Sukkur Division at Rs. 1,500 each.	...	...	...	...	...	•
128	Construction of quarters for forest guards at Ural Janeja in the Pano Akil Range of the Sukkur Division.	...	2,000	2,000	2,000	...	Do. do.
129	Construction of quarters for forest guards at Phul and Ghemro in the Pano Akil Range in the Sukkur Division at Rs. 1,000 each.	...	2,000	2,000	2,000	...	Do. do.
130	Construction of quarters for guards at Mari forest in the Rohri Range in the Sukkur Division.	...	2,000	2,000	2,000	...	Do. do.
131	Construction of office and quarters for the Range Forest Officer, Rohri, at Kutta in the Sukkur Division.	...	15,000	15,000	15,000	...	These are essential as good houses are not available.
Total, Sind Circle							
Total 8, Forest							
		56,303	10,04,005	10,60,308	25,500	76,331	

Note—It is proposed to finance the following items out of loan funds—

41—70
101—103
107—109
111
113—119
122—123
125—131

Serial No.	Description of item.	Amount provided for 1921-22.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
	<i>Works for which Capital Accounts are kept— Working Expenses (deducted from Receipts) (Reserved.)</i>	Rs.	Rs.	Rs.	Rs.	
132	Begari Canal— Reduction of sluices	...	5,000	5,000	...	
133	Mahiwah— Constructing Karia heads	...	15,000	15,000	...	
134	Additions and alterations to road bridges over distributaries ex-mile 22, Mahiwah Left Bank.	...	1,000	1,000	...	
135	Construction of Sub-Divisional Officers' quarters at Daharki.	...	4,500	4,500	...	
136	Additions and alterations to the Public Works Inspection bungalow at Daharki.	...	2,300	2,300	...	
137	Additions and alterations to the Public Works Inspection bungalow at Jado Pitofi.	...	2,500	2,500	...	
138	Constructing head regulator over distributaries mile 22/2, Mahiwah Right Bank.	...	900	900	...	
139	Constructing head regulator above 1/1 head regulator, Mahiwah Right Bank.	...	900	900	...	
140	Constructing head regulator, ex-Dehar Feeder II, Left Bank.	...	900	900	...	

141	Jamrao Canal— (Northern District). Providing new outlets to Dêhs 1/1 and 26	...	900	900	...	These works are required to facilitate regulation.
142	(Southern District). Substitution of screw gates for needles at mile 110, Jamrao Canal.	...	1,500	1,500	...	
143	Substitution of screw gates for needles at mile 47, West Branch.	...	1,200	1,200	...	
144	Additions and alterations to Public Works Inspection bungalow at Damhalo.	...	3,000	3,000	...	The amount is required to underpin foundations and raise plinth and also to enlarge bungalow.
145	Dad Canal— Additions and alterations to Executive Engineer's office, Nawabshah.	...	5,000	5,000	...	These are necessary as the present accommodation is insufficient.
146	Eastern Nara Works— Additions and alterations to Public Works Inspection bungalow, Class I, at Umarkot.	...	3,000	3,000	...	The increase in accommodation is very necessary as it is converted into a circuit house.
147	Planting trees along canals in Sind	...	14,500	14,500	...	
148	Alibahar Kacheri Canal— Construction of Karia sluices	...	2,500	2,500	...	
149	Great Marak Canal— Construction of Karia sluices	...	2,500	2,500	...	
150	Surfrazwah— Construction of Karia sluices	...	2,500	2,500	...	

Serial No.	Description of item.	Amount provided for 1921-22.				Ultimate annual recurring expenditure.	Remarks.
		Recurring.		Non-recurring.	Total.		
		3	4					5	6
1	2						7
	<i>Works for which Capital Accounts are kept— Working Expenses (Reserved)—contd.</i>						
151	Ghar Canal— Constructing combined regulators over Naurang and Nurwah.	...	40,000	40,000	...	These are necessary to regulate supply since Naurang Banks are the weak spot in the Ghar system.	
152	Constructing combined regulators over Gath and Chilo.	...	20,000	20,000	...		
153	Constructing sluices over existing Karia heads	...	10,000	10,000	...		
154	Constructing baulk sheds and landhis	...	5,000	5,000	...	Required for preventing waste of water.	
155	Bullock sheds over wells	...	2,000	2,000	...	These are required for storing needles and for providing accommodation for subordinates.	
156	Sukkur Canal— Constructing subordinates' quarters at mile 20 of Kur Biro.	...	10,000	10,000	...	These are very necessary.	
157	Additions and alterations to the Sub-Divisional Office at old head, Sukkur Canal.	...	6,000	6,000	...	Accommodation very necessary.	
158	Constructing subordinates' landhi and baulk sheds	...	5,000	5,000	...	Do. do.	
159	Constructing new sluices over existing Kacha heads	...	10,000	10,000	...	Do. do. Required to prevent waste of water.	

160	Fuleli Canal— Inspection bungalows at Triple sluice and Tando Fazul.	...	30,000	30,000	...	These works were provided for in the current year's budget but owing to financial stringency the amounts were resumed by Government.
161	Constructing sluices over Zamindari Karias	...	20,000	20,000	...	Construction of these sluices is necessary for proper distribution of water supply in the tails of canals.
162	Hasanali Canal— Constructing sluices over Zamindari Karias	...	5,000	5,000	...	Do. do.
163	Hathmati Canal— Constructing culverts, bridges, superpassages, etc., required on cart tracts.	...	8,000	8,000	...	The Collector is pressing for the construction of these works.
164	Kadwa River Works— Additions and alterations to Inspection bungalow at Waghad.	...	1,500	1,500	...	The roof of the bungalow is in a dilapidated condition and requires alteration.
165	Ekrak Tank— A rest-house on the perennial canal	...	2,500	2,500	...	These amounts were provided for in the current year, but they were surrendered for use on other urgent works.
166	Providing masonry crest to the Left Bank waste weir...	...	5,000	5,000	...	
167	Krishna Canal— Constructing outlets and sluices under canal	...	5,000	5,000	...	The provision is made for unforeseen minor works likely to arise during 1921-22.
168	Constructing sub-divisional office and quarters at Shenoli.	...	9,000	9,000	...	
169	Lower Panjhra River Works— Certain minor works in connection with the lower Panjhra River Works.	...	2,000	2,000	...	

Serial No.	Description of item.	Amount provided for 1921-22.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
	<i>Works for which Capital Accounts are kept— Working Expenses (Reserved)—contd.</i>					
170	Chankapur Tank— Gauge notch at Chankapur ...	...	Rs. 1,500	Rs. 1,500	Rs. ...	These works are of an imperative nature. A provision is made for certain improvements to the canal to make it fit to pass the designed discharge.
171	Improvements to the existing Girna Left Bank Canal...	...	Rs. 10,000	Rs. 10,000	Rs. ...	
172	Constructing a telegraph office on the Girna Left Bank Canal.	...	Rs. 7,000	Rs. 7,000	Rs. ...	
173	Converting a portion of establishment quarters at Chankapur into a store.	...	Rs. 1,000	Rs. 1,000	Rs. ...	As the telegraph line will probably be taken up by the Telegraph Department during 1921-22, provision is made as the combined offices must be ready in time.
174	Godavari Canals— Quarters for Revenue establishment on the branch of the Godavari Right Bank Canal.	...	Rs. 4,000	Rs. 4,000	Rs. ...	There is not at present sufficient room for stores at Chankapur.
175	Canal Inspector's quarters on Distributary No. 1 of the Godavari Left Bank Canal.	...	Rs. 1,800	Rs. 1,800	Rs. ...	
176	Mhaswad Tank— Improvement to outlets on distributaries, branch channels, etc.	...	Rs. 6,000	Rs. 6,000	Rs. ...	These are urgently required in order to facilitate the work of irrigation management.
						These improvements are urgently required.

177	Mutha Canals, including Matoba Tank— Construction of quarters for canal establishment ...	...	5,000	5,000	...	These are required in order to enable the establishment to pay proper attention to the management of the works.
178	Nira Canal and Shetphal Tank— Construction of quarters for canal establishment ...	...	15,000	15,000	...	
179	Jamda Canals— Providing bridges, road crossings and constructing outlets, etc., on certain distributaries, and wire fencing to small portions of the canal at two places.	...	4,130	4,130	...	
180	Providing windows and trellis work to the Inspection bungalow at Gondgaon.	...	620	620	...	Do. . . do.
181	Providing Shahabad-stone paving and trellis works to the inspection bungalow at Nalbandi and certain improvements to the out-houses thereof.	..	1,850	1,850	...	Do. . . do.
182	Pathri Tank— Providing a masonry crest to the waste weir ...	...	6,000	6,000	...	The work was provided for in the current year's budget, but funds were utilized for more urgent works.
183	Gokak Canal— Constructing quarters for Public Works Department staff at Dhupdal.	...	12,000	12,000	...	Owing to scarcity of housing accommodation in the Dhupdal village, the sub-divisional office staff is put to great inconvenience. The work is of imperative necessity.
184	Ashti Tank— Providing a masonry regulator over the Suste Branch of the Left Bank Canal.	...	330	330	...	The branch is very long and a masonry outlet instead of a pipe outlet is necessary. The work was budgeted for this year, but money was utilised for more urgent works.

S- nal N ^o .	Description of item.	Amount provided for 1921-22.				Ultimate annual recurring expenditure.	Remarks.
		3	4	5	6		
1	2	Recurring.	Non-recurring.	Total.			7
	<i>Works for which Capital Accounts are kept— Working Expenses (Reserved)—concl.</i>						
185	Hartala Tank— Building two escapes on the Right channel ...	Rs. ...	Rs. 500	Rs. 500	Rs. ...		These are badly wanted for passing rain water across from the adjoining hill.
186	Mhaswa Tank— Improving and widening inspection paths for taking tongas along the channel.	...	500	500	...		The improvements will facilitate irrigation management.
187	Improvements to foot bridge (wooden) leading to the water tower in the Tank.	...	1,000	1,000	...		The wooden foot bridge providing access to the outlet machinery is in a dilapidated condition and hence it will have to be remodelled.
188	Yerla River Irrigation Works— Construction of outlets or sluices, culverts, deepening nalas, etc.	...	8,600	8,600	...		These improvements are required in the interest of the canal.
189	Rewari Canal— Construction of outlets or sluices, culverts, deepening nalas, etc.	...	1,800	1,800	...		Do. do.
190	Planting Trees—(Deccan and Gujarat) ...	...	8,570	8,570	...		
	Total ...	...	3,62,800	3,62,800	...		

15, <i>Miscellaneous Irrigation (Reserved).</i>					
191	Western Nara District— Converting the head bridge on the Western Nara into a regulator.	...	1,20,500	1,20,500	...
192	Raising the banks of Western Nara from present head regulator to Abad Bridge.	...	25,500	25,500	...
193	Constructing sluices for Kacha outlets and on Karia heads in several sub-divisions.	...	16,000	16,000	...
194	Constructing embankment along Western Nara in a length of about 20 miles.	...	5,000	5,000	...
195	Constructing Darogas' Landhis	...	5,000	5,000	...
196	Shikarpur Canals District— Constructing new sluices for existing kacha heads	...	14,000	14,000	...
197	Constructing an open type regulator at taki 943, Sind Canal, below Mungirwah.	...	2,000	2,000	...
198	Constructing a rotation regulator at Mahesrowah	...	2,500	2,500	...
199	Karachi Canals District— Constructing the Head Regulator over the Baghar Canal.	...	50,000	50,000	...
200	Constructing Karia heads, regulators, new heads and drainage channels, pipe sluices, etc., on Kanwah, Kalri, Bathoro, etc.	...	5,000	5,000	...
201	Constructing baulksheds and tindal's quarters at Kalri head.	...	3,000	3,000	....
202	Constructing baulksheds and tindal's quarters at Shore- wah.	...	2,000	2,000	...

Serial No.	Description of item.	Amount provided for 1921-22.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
	<i>15, Miscellaneous Irrigation (Reserved)—concl'd.</i>					
203	Constructing Darogas' landhis.	...	Rs. 5,000	Rs. 5,000	Rs. ...	Accommodation is very necessary.
204	Fuleli Canals District— Constructing sluices over zamindari karias	...	5,000	5,000	...	These sluices are necessary for the proper distribution of water-supply in the tails of canals.
205	Nasrat Canals District— Constructing sluices over karias at Naulakhi	...	5,000	5,000	...	Do. do.
206	Hyderabad Canals District— Constructing sluices over karias	...	2,500	2,500	...	These sluices are necessary for the proper distribution of water-supply in the tails of canals.
207	Khirdi Sathe tank— Improvements to the Tank	...	3,000	3,000	...	As irrigation under this tank has recently been brought under 1st class irrigation, some improvements are imperative.
208	Completing one or two large tanks in the Northern Division, such as Ambli Chhar Choda tank, Kanelao tank, etc.	...	8,000	8,000	...	These tanks were left incomplete owing to sudden closure of famine works. They can be completed and made useful for irrigation at a small cost.
209	Re-arrangement of Public Works Department offices at Nasik (Irrigation portion of the scheme).	...	10,900	10,900	...	The scheme has been approved by Government and funds have to be provided to meet the irrigation share of the scheme.
	Total ...	...	2,89,900	2,89,900	...	

16, Construction of Irrigation Works (Reserved).

210	Godavari Canals— Strengthening the banks of the Left Bank Canal in mile No. 26.	...	18,000	18,000	...	This is necessary to allow the full designed supply to pass through the canal. The banks in this mile for about three furlongs are very weak and the work is absolutely necessary.
211	Raising and strengthening the Left Bank Canal to allow 30 per cent. increase in the canal discharge.	...	2,00,000	2,00,000	...	This work is necessary for the development of schemes for the expansion of sugarcane cultivation.
212	Reserve with Government— Revision of the Gokak Canal Extension project.	...	30,000	30,000	...	According to the Government of India's orders the project has to be revised. The provision is therefore absolutely necessary.
213	Preparation of the Nira Valley development project.	...	20,000	20,000	...	The estimated cost of this project is to be reported to the Government of India at the time of submitting the revised estimate for the Nira Right Bank Canal project. The provision is therefore absolutely necessary.
Total		...	2,68,000	2,68,000	...	

Sl. No.	Description of item.	Amount provided for 1931-22.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
<i>22, General Administration (Reserved).</i>						
214	Purchase of portraits of past Governors	...	7,200	7,200	...	The purchase of the portraits is sanctioned by the Secretary of State and orders have been given for their preparation. The Military Secretary to His Excellency the Governor has estimated that the additional expenditure on account of the Royal Visit will amount to Rs. 1,10,000. The work in the Home Department has greatly increased and proposals for strengthening the establishment are under consideration.
215	Lump provision for expenses at Government House in connection with the Royal Visit.	...	1,10,000	1,10,000	...	
216	Lump provision for the entertainment of additional establishment in the Home Department of the Secretariat.	24,000	...	24,000	24,000	
217	Lump provision on account of the revision of the scales of sanitaria allowances under the Hill Allowance Code.	11,500	...	11,500	11,500	Proposals for the increase of the allowances have been submitted to the Government of India for sanction.
218	Grant of a duty allowance of Rs. 100 per mensem to each of the two Assistants to the Commissioner, S. D.	2,400	...	2,400	2,400	The Assistants to the Commissioners, N. and C. Divisions, get similar allowances. It is now proposed to grant the allowances to the Assistants to the Commissioner, S. D.
219	Lump provision for additional permanent establishment in the Local Audit Branch of the Accountant General's office.	13,000	...	13,000	13,000	Proposals on the subject are awaited.
220	Lump provision for revision of the pay of the permanent staff of the Local Audit Branch of the Accountant General's office.	31,185	...	31,185	31,185	It is proposed to revise the pay according to the time scale sanctioned for the main office of the Accountant General.
221	Purchase of furniture for new staff quarters at Bombay, Mahabaleshwar and Poona.	...	97,760	97,760	...	The buildings are likely to be ready soon and the amount is required to provide the necessary furniture.

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222	Additional provision for travelling allowances under the head Legislative Council,	1,00,000	...	1,00,000	1,00,000	The current year's provision of Rs. 20,000 is raised to Rs. 1,20,000 in view of the increase in the number of non-official members of the Council and of the fact that sessions will be more frequent and longer than before.
223	Lump provision for revision of pay of, and entertainment of additional establishments in, the Secretariat.	1,50,000	..	1,50,000	1,50,000	Proposals for the revision of the present rates of pay of the clerical establishment are under consideration. It is also anticipated that additional establishments will have to be entertained on account of increased work.
224	Revision of the establishments of the Commissioner in Sind, and the Sindhi Translator to Government.	40,000	...	40,000	40,000	Proposals for revision of pay on the lines adopted for other establishments and for the entertainment of additional establishment are awaited from the Commissioner in Sind.
225	Additional provision for tour expenses of His Excellency the Governor.	16,000	...	16,000	16,000	The current year's provision of Rs. 64,000 is raised to Rs. 80,000.
226	Lump provision for officer on special duty in connection with the revised system of office procedure.	..	44,000	44,000	...	Government contemplate appointing an officer with an assistant and establishment to revise the methods of office procedure in all offices.

Serial No.	Description of item.	Amount provided for 1931-22.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
	22, General Administration (Reserved)—concl'd.	Rs.	Rs.	Rs.	Rs.	
227	Lump provision for the purchase and construction of houses for Government Officers.	...	20,00,000	20,00,000	4	
228	Lump provision for the salaries of the President and the Deputy President of the Legislative Council.	1,00,000	...	1,00,000	1,00,000	Owing to the great scarcity of accommodation this provision is considered necessary. It is proposed to meet the expenditure out of loan funds.
	Total ...	4,88,085	22,58,960	27,47,045	4,88,085	

24. Administration of Justice (Reserved).

229	Purchase of furniture for the District and Subordinate Courts in Ahmednagar.	...	3,500	3,500	...	The amount is required to provide carpets, gadis, chairs, cushions and covering cloth. The dead-stock articles in all Courts are in urgent need of repair or renewal. The charge cannot be met from the contract grants of the officers concerned.
230	Special grant for stationery and petty supplies for the Honourable Judges on the Appellate Side.	500	...	500	500	The existing grant has proved insufficient.
231	Entertainment of a clerk for the Editor, Indian Law Reports, on Rs. 100—10—200 per mensem.	1,320	...	1,320	2,400	The Editor, Indian Law Reports, Bombay, receives a fixed salary of Rs. 1,000 which has not been increased since the creation of the appointment in 1875. Out of this salary the Editor has to pay the salaries of three Assistant Reporters and a clerk and peon. The present cost of the Editor's staff amounts to Rs. 510 per mensem and any further increase in the salaries of the staff will entail a further reduction of the Editor's salary. With a view to give relief to him it is proposed to take over the clerk on Government establishment and to fix his pay at Rs. 100—10—200 per mensem. As the pay of the clerk has been Rs. 100 since 1914 it is proposed to give him two increments in advance to start with. Provision has been made for eleven months of next year.

Serial No.	Description of item.	Amount provided for 1921-22.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
232	24. Administration of Justice (Reserved)—contd. Purchase of a safe for the Fourth Presidency Magistrate's Court, Girgaon.	Rs. ..	Rs. 775	Rs. 775	Rs. ..	The Girgaon Court is put to considerable inconvenience for want of a safe.
233	Creation of an appointment of stipendiary First Class Magistrate at Ahmedabad to try municipal cases.	2,400	..	2,400	2,400.	The arrangement for the trial of municipal cases in the City of Ahmedabad is not satisfactory. There is sufficient work for a full-time magistrate in addition to the existing Third Class Stipendiary Magistrate. The salary of the Magistrate will be paid from Provincial Revenues and the cost of his establishment, etc., by the Municipality.
234	Creation of appointments of Resident or City Magistrates.	20,000	...	20,000	20,000	The Inspecting High Court Judge has reported that the criminal magisterial work was generally found to be dilatory where combined with other duties and he has therefore suggested that full-time Resident or City Magistrates should be appointed in all the larger towns. It is therefore proposed to appoint Resident or City Magistrates at the following places :— Broach, Ahmednagar, Sholapur, Koregaon. At Nadiad there is already a temporary Resident Magistrate. A lump provision of Rs. 20,000 has been made in next year's budget for two Resident and three City Magistrates.

235	Increase in the pay of the Solicitor to Government and Public Prosecutor, Bombay.	6,000	...	6,000	6,000	
						The salary of the Solicitor to Government and Public Prosecutor was fixed at Rs. 2,500 per month before the year 1870 and he was left to provide his own office. The Solicitor to Government has reported that owing to the recent general rise in the salaries of clerks in Bombay the existing scale of pay of his establishment is inadequate and will have to be increased. To meet this expense it is proposed to raise his salary to Rs. 3,000 per mensem.
236	Appointment of a Registrar for the Court of Small Causes, Ahmedabad, on Rs. $150-10-200$ per mensem.	990	...	990	1,680	
						There is serious congestion of work in the Small Cause Court, Ahmedabad. In order to relieve the Judge and to enable him to devote his time to older and more important cases, it is proposed to appoint a Registrar who will be invested with the powers of Small Causes Court to try cases under Rs. 20. On the appointment of a Registrar a post of a clerk on Rs. 60 per mensem will be abolished. Provision is made for eleven months of next year.
237	Scheme for the creation of four new Districts Judge-ships.	50,000	...	50,000	50,000	
						The revenue districts of Kaira, East Khandesh, Kolaba and Nawabshah are at present unprovided with District and Sessions Courts of their own, but are included in the jurisdiction of the District and Sessions Courts of adjacent districts, viz., at Ahmedabad, Dhulia (in West Khandesh district), Thana and Hyderabad (Sind) respectively. A scheme for the constitution of separate District and Sessions Judgeships for these four revenue districts is being forwarded to the Government of India for obtaining the sanction of the Secretary of State. Meanwhile, a lump provision of Rs. 50,000 is made in next year's budget.

Sl. No.	Description of item.	Amount provided for 1922-23.			Total.	Unallocated recurring expenditure.	Remarks.
		Recurring.	Non-recurring.				
		3	4	5	6	7	
238	24. Administration of Justice (Reserved)—contd. Expenditure in connection with the tour of the Administrative Judge of the High Court.	...	3,000	3,000	...		Some of the District and Subordinate Courts were examined during the current year. The remaining courts are to be examined next year.
239	Purchase of annotated copies of the Indian Penal Code, Criminal Procedure Code and the Indian Evidence Act for City and Resident Magistrates.	...	3,000	3,000	...		This amount is necessary for the purchase of books for the City and Resident Magistrates whose appointments are to be sanctioned during the next year.
240	Addition to the cadre of Subordinate Judges for leave and deputation reserve.	40,000	...	40,000	40,000		The Secretary of State has sanctioned the proposal of this Government to add to the cadre of Subordinate Judges a leave and deputation reserve of thirteen appointments in the Presidency proper and two in Sind.
241	Establishment for a separate Court of Subordinate Judge at Hukeri in the Belgaum District.	10,518	...	10,518	10,518		The Court is already in existence.
242	Lump provision for typing allowances to clerks	10,000	...	10,000	10,000		Government have approved the scheme of giving typing allowances to clerks in order to encourage them to attain proficiency in typewriting. Selected clerks are to be placed on deputation for a month's preliminary training at the Sydenham College of Commerce and Economics, Bombay, and those who pass the examination will be given a duty allowance of Rs. 10 per mensem so long as they are engaged on typing work. Proposals for typing allowances have been received from the officers and are under consideration. A lump provision of Rs. 10,000 is made for the purpose.

243	Entertainment of temporary Assistant Judges and their establishments.	40,000	...	40,000	40,000	There are at present nine temporary appointments of Assistant Judges under the Provincial Civil Service Rules. Four of these are acting in permanent vacancies. The provision of Rs. 40,000 is made for the remaining five.
244	Lump provision for plague allowance	5,000	...	5,000	5,000	Government servants drawing less than Rs. 30 per month only are now eligible for the plague allowance. Under the revision scheme the last grade of clerks in the mofussil has been fixed at Rs. 30— $\frac{5}{2}$ —80 while in Bombay the minimum pay is Rs. 60 per month. No clerk will now be eligible for plague allowance. A lump provision of Rs. 5,000 is made in next year's budget for menials only.
245	Revision of the salaries of the Gazetted officers on the Original and Appellate Sides of the High Court.	30,000	...	30,000	30,000	In view of the high cost of living it is proposed to revise the salaries of these officers as they have not been revised for a long time.
246	Lump provision for revision of pay of clerical establishments.	5,00,000	...	5,00,000	5,00,000	In view of the high cost of living it has been decided to increase the pay of the clerical establishments with effect from 1st March 1920. The detailed proposals received from the officers are under consideration. A lump provision to cover the extra cost over and above the temporary and provisional allowances which the establishments are drawing at present is made in next year's budget.
247	Further revision of the pay of Assistant and Subordinate Judges.	60,000	...	60,000	60,000	It is proposed to modify further the scales of pay sanctioned for the officers of the Judicial Branch of the Bombay Civil Service. It is also proposed to allow Subordinate Judges 20 per cent. on their pay on 1st December 1919, plus one increment for every three years of service in the grade in which they were on that date. Some such arrangement will probably be sanctioned for Assistant Judges also. A lump provision is made in next year's budget.

Serial No.	Description of item.	Amount provided for 1921-22.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1.	2	3	4	5	6	7
248	24, Administration of Justice (Reserved)—concl'd. Scheme for the appointment of Registrars to the District Judges in the Presidency proper.	Rs. 7,000	Rs. ...	Rs. 7,000	Rs. 7,000	The scheme has been introduced in nine out of the fifteen Judicial Districts in the Presidency proper. It is proposed to extend it to other districts next year.
249	Extension of the temporary appointment of the additional High Court Judge.	...	60,000	60,000	...	With the sanction of the Government of India a temporary appointment of an Additional High Court Judge has been created up to 9th February 1921. The High Court have recommended the continuance of the appointment for one more year. The proposal is under consideration.
	al ...	7,83,728	70,275	8,54,003	7,85,498	

25, Jails and Convict Settlements (Reserved).

250	Increase in the grant for uniforms of warders	...	7,000	...	The warders are at present given an allowance of Rs. 10 per annum for their uniform. Owing to the rise in prices this allowance is found to be insufficient and it is proposed to raise it by 75 per cent.
251	Purchase of regulation brass buttons for distribution to warders in all the jails of the Presidency.	...	400	...	The supply of new regulation buttons for uniforms of warders of the Jail Department, which was sanctioned in 1904, is now exhausted and fresh supply will have to be ordered.
252	Formation of a convict gang of two thousand prisoners at Bhatgar.	...	50,000	...	This convict gang is to be formed to relieve overcrowding in jails and to provide the Irrigation Department with labour for the construction of the Bhatgar dam which is likely to continue for about six years. The labour of the convicts will be paid for by the Public Works Department at market rates.
253	Grant-in-aid to the Released Prisoners' Aid Society at Bombay.	...	2,000	...	The current year's grant was Rs. 1,865. The grant is regulated by the energy and success of the Society and is to be one-half of the subscriptions raised by it in the previous year, subject to the maximum provided in the budget.
254	Increase in the allowance of the Sub-Assistant Surgeons attached to jails.	4,128	4,128	4,128	It is proposed to grant an increase in the allowance of Sub-Assistant Surgeons attached to jails on account of the unpopularity of jail service, loss of private practice, and the high cost of living.
255	Purchase of a boiler for the Juvenile Jail at Dharwar ...	...	1,500	...	This is necessary for boiling water for drinking purposes. The necessary amount was provided in the current year's budget but was reappropriated for meeting other urgent demands.

Serial No.	Description of item	Amount provided for 1921-22.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
	<i>25. Fails and Convict Settlements (Reserved)—contd.</i>					
256	Purchase of an oil engine and a pump for irrigation in the Central Prison garden at Hyderabad (Sind).	Rs. ...	Rs. 5,000	Rs. 5,000	Rs. ...	These are necessary for irrigating the garden at the Central Prison, Hyderabad. The necessary amount was provided in the current year's budget but was reappropriated for meeting other urgent demands.
257	Entertainment of seventeen compounders on Rs. 40 per mensem each at the prison hospitals.	Rs. 8,160	Rs. ...	Rs. 8,160	Rs. 8,160	In view of the heavy medical and clerical work in the hospitals it is necessary to have a compounder attached to every prison hospital which has hitherto been without one. This will enable the medical subordinate to devote more time to the patients.
258	Appointment of a Lady Superintendent to look after the women and children in the Criminal Tribes Settlements.	Rs. ...	Rs. 2,400	Rs. 2,400	Rs. ...	The need of a lady assistant to look after the welfare of the women and children in the Government settlements is very much felt. It is therefore proposed to appoint a Lady Superintendent for a period of six months in the first instance.

259	Construction of certain works in the Hubli Settlement .	...	10,000	10,000	...	Required for various sanitary and other improvements
260	Construction of certain buildings for the Gadag Settlement.	...	7,500	7,500	...	Required for the construction of quarters for the Settlement staff and for additional latrines. At present the staff are housed in temporary mud huts and the latrines are insufficient.
Total ...		12,288	85,800	98,088	12,288	

Sl. No.	Description of item.	Amount provided for 1921-22				Remarks.																		
		Ultimate annual recurring expenditure.		Total.	7																			
		Recurring.	Non-recurring.																					
1	2	3	4	5	6	7																		
	26, Police (Reserved).																							
261	Lump provision for further increase in the pay of the police in the Presidency proper (Rs. 3 lakhs), Sind (Rs. 1 lakh) and Bombay City (Rs. 3 lakhs).	7,00,000	...	7,00,000	7,00,000	Further revision of the pay of the Bombay City police has recently been sanctioned at an extra cost of 3 lakhs. Similar increases will be necessary in the Presidency proper and in Sind.																		
262	Lump provision for revision of the pay of Imperial and Provincial police officers.	2,24,000	...	2,24,000	2,24,000	Proposals have been submitted to the Government of India.																		
263	Reorganization of the Agency Police in Káthiáwár ...	1,00,000	...	1,00,000	1,00,000	The Agency Police will have to be reorganized in the same way as the District Police whose reorganization has been sanctioned lately by the Government of India. The proposals are under consideration.																		
264	Reorganization of the Criminal Investigation Department in the Presidency proper, including Bombay City.	50,000	...	50,000	50,000	The proposals are under the consideration of Government.																		
265	Grant of clothing allowance at increased rates to Sergeants, Head Constables and Constables in the Presidency proper.	2,33,000	...	2,33,000	2,33,000	In view of the large rise in the price of cloth the Inspector-General of Police has proposed an increase in the rates of clothing allowances as shown below :— <table><tr><td></td><td>From</td><td>To</td></tr><tr><td>Sergeants (foot) ...</td><td>Rs. 48</td><td>Rs. 70</td></tr><tr><td>Do. (mounted) ...</td><td>48</td><td>90</td></tr><tr><td>Jamadars ...</td><td>6</td><td>30</td></tr><tr><td>Other Head Constables and Constables ...</td><td>10</td><td>25</td></tr><tr><td>Mounted Police ...</td><td>16</td><td>25</td></tr></table> The proposals are under the consideration of Government.		From	To	Sergeants (foot) ...	Rs. 48	Rs. 70	Do. (mounted) ...	48	90	Jamadars ...	6	30	Other Head Constables and Constables ...	10	25	Mounted Police ...	16	25
	From	To																						
Sergeants (foot) ...	Rs. 48	Rs. 70																						
Do. (mounted) ...	48	90																						
Jamadars ...	6	30																						
Other Head Constables and Constables ...	10	25																						
Mounted Police ...	16	25																						

The present scale is Rs. 17 per annum per head for a police constable and head constable, 3rd grade, and Rs. 28 for a mounted policeman. This is found quite insufficient owing to abnormal rise in the prices of clothing materials. Proposals for an increase in the rates are shortly expected from the Commissioner of Police, Bombay.

The scheme is under consideration.

The proposals are under consideration.

Proposals on the subject have been submitted by the Inspector-General of Police. The scheme requires the sanction of the higher authorities which is to be applied for.

A provision of Rs. 16,000 was made in the current year's budget for this purpose, but was surrendered in view of financial stringency.

Proposals have been received from the Inspector-General of Police and are under consideration.

Additional allotment to supplement the clothing grant of the constabulary of the Bombay City Police.

Lump provision for the organization of the Sub-Divisional Police.

Partition of Ahmedabad into two districts for police purposes.

Partition of Karachi into two districts for police purposes.

Increase in the staff of short-hand writer Sub-Inspectors in the Criminal Investigation Department.

Purchase of revolvers.

Supply of bicycles to the European Inspectors at Ahmednagar, Belgum and Bandra.

50,000

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50,000

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18,360

18,360

...

5,000

5,000

...

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750

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266

267

268

269

270

271

272

Serial No.	Description of item.	Amount provided for 1921-22.			Ultimate annual recurring expenditure.	Remarks
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	
273	26, Police (Reserved)—contd. Entertainment of temporary police for famine purposes.	Rs. ...	Rs. 10,000	Rs. 10,000	Rs. ...	This provision will be required in case it becomes necessary to entertain temporary police in the districts affected by famine.
274	Purchase of tents for the Mahi Kántha Agency Police.	Rs. ...	Rs. 6,300	Rs. 6,300	Rs. ...	This is required partly for the purchase of 20 raotis for the accommodation of policemen stationed in plague-infected areas and partly for the supply of tents to the Deputy Superintendent of Police, Mahi Kántha. No tents were previously supplied in this Agency for use in plague-infected areas. The existing tents of the Deputy Superintendent of Police were purchased in 1908 and have now become unserviceable.
275	Grant of local allowance of Rs. 50 per mensem each to two Deputy Superintendents of Police stationed at Thána.	Rs. 1,200	Rs. ...	Rs. 1,200	Rs. 1,200	Proposals are under consideration.
276	Lump provision on account of unforeseen additional police establishments.	Rs. 5,000	Rs. ...	Rs. 5,000	Rs. 5,000	A similar provision is made in the current year's budget for additional police and chaukidars.
277	Grant-in-aid for the maintenance of Police Officers' Mess at the Police Training School, Násik.	Rs. 500	Rs. ...	Rs. 500	Rs. 500	The proposal is under consideration.

It is proposed to purchase six new horses at Rs. 1,000 each. The maintenance charge for one horse is estimated at Rs. 40 per mensem.

It is proposed that all Indian officers and men of the Bombay City Police below the rank of Sub-Inspector should be allowed to draw the actual cost of conveyance of their kit on transfer from one police station to another, whenever such transfer necessitates the removal of their kit. The proposal is under consideration.

The connections will facilitate the disposal of work in the police offices.

Proposals are under consideration, involving initial expenditure of Rs. 1,25,000 and annual recurring expenditure of Rs. 1,44,000. These will require the sanction of higher authorities. Meanwhile a provision of Rs. 50,000 is made for the introduction of the scheme into those districts where it is most urgently required.

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Note.—The question whether items 263 and 274 should be debited to Central revenues is separately under consideration.

278	Purchase and up-keep of horses for the Training School at Násik.	2,880	6,000	8,880	2,880	
279	Charges of removing baggage of policemen on transfer from one police station to another in Bombay City.	2,500	...	2,500	2,500	
280	Rent of telephonic connections for police offices at Hyderabad (Rs. 1,350) and Sukkur (Rs. 900).	2,250	...	2,250	2,250	
281	Reconstitution of the Mounted Police in the Presidency proper.	50,000	...	50,000	1,44,000	
Total ...		15,54,690	28,050	15,82,740	16,48,690	

S. No.	Description of item.	Amount provided for 1921-22.			Ultimate annual recurrent expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
282	27. Ports and Pilotage (Reserved). Lump provision in connection with the appointment of two additional officers in the Marine Survey Department.	Rs. 10,000	Rs. ...	Rs. 10,000	Rs. 10,000	The Port Officer has submitted proposals to appoint two additional officers in the Marine Survey Department, at a cost of Rs. 1,800 a month. The proposals are under consideration of Government. In the meantime a lump provision of Rs. 10,000 is made in next year's budget. The question of the revision of pay of these officers is under the consideration of the Government of India. Pending receipt of the orders of that Government a lump provision of Rs. 8,500 is made. The Shipwright surveyors in Bombay at present get a conveyance allowance of Rs. 45 per mensem each. It is now proposed to grant them allowances for the maintenance of motor cars at Rs. 250 per mensem each. This requires the sanction of Government of India which is being applied for. A lump provision of Rs. 9,000 is made in next year's budget for the purpose and a sum of Rs. 1,620 is reduced from the provision for travelling allowance.
283	Increase in the pay of the three existing Shipwright Surveyors.	8,500	...	8,500	8,500	
284	Lump provision on account of the grant of allowances to 3 surveyors for the maintenance of motor cars.	9,000	...	9,000	9,000	
285	Subvention to the Landing and Wharfage Fees Fund.	...	10,000	10,000	...	
286	Lump provision for the improvement of the chief ports of the southern coast.	...	1,00,000	1,00,000	...	Mr. P. Messent, late Chief Engineer of the Bombay Port Trust, has been engaged to inspect the chief ports of the Southern coast during this cold weather for a fee of Rs. 20,000. The Landing and Wharfage Fees Fund is to bear during the current year the fees chargeable by him, but a subvention up to half the amount of the fees is to be given to the Fund next year. Hence a provision of Rs. 10,000 is made in that year's budget. Recommendations for the improvement of these ports are being submitted by Mr. Messent. It is proposed to meet this expenditure out of loan funds.
	Total	27,500	1,10,000	1,37,500	27,500	

31. Education (partly Reserved and partly Transferred).

287	Purchase of furniture, etc., for the Training Colleges for Men and Women, Ahmedabad.	...	10,000	10,000	...
288	Purchase of furniture, maps, charts, etc., required for the High School, Dharwar.	...	2,644	2,644	...
289	Purchase of desks for the Ratnagiri High School	...	1,200	1,200	...
290	Additional provision for grants to Municipalities for primary education.	1,73,000	...	1,73,000	1,73,000
291	Additional provision for grants-in-aid to primary and secondary schools.	4,37,000	...	4,37,000	4,37,000

A provision of Rs. 12,000 was made in the current year's budget for the purchase of desks, blackboards, etc., for the school. Out of this amount a sum of Rs. 2,000 is proposed to be sanctioned for expenditure in the current year. The balance of Rs. 10,000, which was retrenched this year, is provided in next year's budget.

The amount in question which was provided in the current year's budget has been retrenched for re-appropriation purposes. The provision is therefore repeated in next year's budget.

The amount in question which was provided in the current year's budget has been retrenched for re-appropriation purposes. The provision is therefore repeated in next year's budget.

This is the estimated additional cost of grants to Municipalities at the usual rate of half their increased expenditure on primary education.

The additional provision is necessary owing to the increase in expenditure on aided schools and in the number of schools seeking aid from Government.

Serial No.	Description of item.	Amount provided for 1921-22.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
292	31, Education (partly Reserved and partly Transferred)—contd. Provision for additional grants to aided Colleges on account of— (1) Increased expenditure ... (2) The adoption of a scale of nominal salaries for professors, etc., working therein.	Rs. 50,000 20,000	Rs.	Rs. 50,000 20,000	Rs. 50,000 20,000	The additional allotment is necessary for increased grants to aided colleges under the revised rules of the Grant-in-aid Code. The question of adopting in connection with the assessment of grants to aided colleges a scale of nominal salaries for Professors, etc., working therein is under consideration.
293	Provision for expenditure from the surplus Excise Revenue.	16,00,000	1,97,000	17,97,000	16,00,000	The provision is intended for the following purposes:— Rs. (1) Building grants for primary schools ... 1,80,000 (2) War allowance to primary school teachers ... 16,00,000 (3) Preparation of suitable Urdu text books in connection with the new Urdu standards for primary schools ... 17,000 Total ... 17,97,000
294	Additional provision to meet the extra cost of giving "Code pay" to trained primary school teachers.	2,25,000	...	2,25,000	2,25,000	The provision is necessary for grants to Local Boards on account of Code pay to teachers who will be sent out from the Training Colleges during next year.

295	Lump provision for giving extra assistants or special allowances to taluka masters for taluka work.	50,000	...	50,000	50,000	It is necessary for the efficient discharge of taluka work to give taluka masters special duty allowance and in some cases the help of extra assistants.
296	Additional amount for the payment of grants-in-aid to Mulla schools in Sind.	95,000	...	95,000	95,000	The additional allotment is found to be necessary owing to a large increase in the number of Mulla Schools.
297	Additional provision for grants to Maktabas	5,000	...	5,000	5,000	Owing to a rise in the number of registered maktabas in the presidency the sum usually provided for grants to them is found to be insufficient. It is estimated that an extra amount of Rs. 5,000 will be required next year.
298	Grant to lady teachers serving in certain institutions for females at Ahmedabad of a house rent allowance at 10 per cent. of their pay subject to a minimum of Rs. 10 per mensem.	1,705	...	1,705	2,010	Owing to the abnormal rise in house rents in Ahmedabad in recent years it is considered necessary to pay a house rent allowance to lady teachers serving there. The proposal is in accordance with the views expressed by the Government of India on the amelioration of the conditions of service in the case of women.
299	Increase in the provision for grants for apparatus books and furniture.	10,000	...	10,000	10,000	The provision of Rs. 5,000 annually made in the budget for the purpose has been found to be quite inadequate to meet the increasing demands in view of (1) the abnormal rise in the prices of materials; (2) new schools coming into existence every year; and (3) introduction of the new Science course in high schools resulting in the creation of more claims for equipment grants. Hence the provision is raised to Rs. 15,000.

No.	Description of item.	Amount provided for 1921-22.				Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.			
1	2	3	4	5	6	7	
	<i>31, Education (partly Reserved and partly Transferred)—contd.</i>						
300	Continuance of the primary school in the Headquarter Police Lines at Bhamburda.	Rs. 697	Rs. 2,190	Rs. 2,887	Rs. 697		The school was established as an experimental measure in the first instance. The charges now provided for are necessary to place it on a permanent basis.
301	Gujarat College and M. R. Science Institute, Ahmedabad:— (1) Additional Assistant in English on Rs. 100-10-200 with temporary and provisional allowance from June 1921.	990	...	990	2,400		The University of Bombay has passed a regulation that the essays of the first two College classes should be regularly examined and a record kept for the inspection of the College Inspection Committee. This will materially add to the work of teachers in English. As the Gujarat College is the largest of the Government Colleges and has only one European Professor on the staff who can teach English, help in this respect is more needed there than elsewhere. It is therefore proposed to entertain an additional Assistant in English.
	(2) Additional scholarships for Science students of the Institution.	1,284	...	1,284	1,284		This College has at present 19 Government Scholarships worth Rs. 264 per mensem in all for its 553 pupils as against 45 worth Rs. 760 per mensem at the Elphinstone College for its 312 students and 20 scholarships worth Rs. 275 per mensem at the Deccan College for its 238 students. The proposed increase in the number of scholarships is therefore necessary.

302	(3) Increase in the pay of the Head Mali from Rs. 25—1—35 to Rs. 35—1—45.	110	...	110	120	A well trained head gardener is essential for the proper development of the botanical garden attached to the College. As the pay of the present head Mali is insufficient to attract the kind of man required, it is necessary to raise it as proposed.
	(4) Increase in the College Hostel contingencies from Rs. 225 to Rs. 325.	100	...	100	100	The hostel contingencies grant is largely expended on kerosine for lighting the hostel verandah, etc. In view of the rise in price of this article and the proposed erection of a new hostel shortly which must be lighted the proposed increase is necessary.
	Entertainment of an assistant Professor of Mathematics, in the Provincial Educational Service, on Rs. 250 at the Elphinstone College, Bombay, from 1st June 1921.	2,250	...	2,250	3,000	An additional assistant Professor is necessary in view of the expected increase in the number of students in Mathematics consequent on the opening of the Royal Institute of Science, Bombay.
303	Deccan College, Poona— (1) Entertainment of an additional hamal on Rs. 10 <i>plus</i> temporary and provisional allowance (Rs. 6) from 1st June 1921. (2) Special grant for furniture for the College ...	144	...	144	192.	The additional hamal is required as the present number of menials is insufficient to attend to such a large building.
		...	1,500	1,500	...	The present furniture is not sufficient for College Examinations. The provision is required for the purchase of additional furniture.
304	Entertainment of two additional assistants in the High School for Indian Girls, Poona, on the time-scale pay of Rs. 80—10—150 <i>plus</i> temporary and provisional allowance.	2,112	...	2,112	3,870	The school has only 13 ordinary assistants, excluding the five special teachers for Sanskrit, Drawing, Needlework, French and Science, for 15 classes. As every class should have a separate teacher of its own, it is necessary to entertain two additional assistants.
305	Entertainment of the following Government teaching staff for the Primary Girls' School maintained by the Maharashtra Girls' Education Society, Poona— Three third year trained mistresses on the usual scale of Rs. 25—1—40—2—60. Five second year trained mistresses on Rs. 20— $\frac{1}{2}$ —30—1—40. One part time music teacher on Rs. 12 per mensem.	3,828	...	3,828	4,802	The Maharashtra Girls' Education Society have represented that they find it very difficult to secure or retain the services of competent lady teachers for their school as they cannot offer the necessary facilities in respect of pay, prospects and pension which Government do and have requested that the concession of a Government staff allowed to them in the case of the High School for Indian Girls should be extended to the primary school which is intended to act as a feeder for the High School.

Serial No.	Description of item.	Amount provided for 1921-22.			Ultimate annual recurring expenditure.	Remarks.
		3.	4	5		
		Recurring.	Non-recurring.	Total.		
306	31, Education (partly Reserved and partly Transferred)—contd. Provision for the following, in connection with the Training College for Women, Dharwar— (1) Entertainment of an additional third year teacher for the practising school attached to the college on the usual scale of pay, viz., Rs. 25—1—40—2—60 plus temporary and provisional allowance. (2) Increase of Rs. 50 in the grant for feeding the bullocks. (3) Purchase of a bullock cart Rs. 75.	Rs. 463	Rs. 75	Rs. 538	Rs. 806	(1) The practising school has nine classes with only eight teachers. An additional third year trained teacher is therefore required. (2) The cost of feeding the bullocks having increased considerably owing to the abnormal rise in the cost of fodder and grain, the proposed increase is necessary. (3) A bullock cart is also urgently required.
307	Increase in the contract grant of the Girls' High School, Ahmedabad.	600	...	600	600	The contract grant of Rs. 300 sanctioned for the school is found to be insufficient. It is, therefore, necessary to raise it to Rs. 900.
308	Furniture grant for the Girls' High School, Ahmedabad.	...	2,000	2,000	...	The Girls' High School was separated from the Training College for Women in March last. The grant then made for furniture has been found to be insufficient. Hence the need for the proposed grant.
309	Grant for the purchase of furniture and punkhas for the Larkana High School.	...	2,040	2,040	...	The number of benches in the school is insufficient for present requirements. Hence it is proposed to purchase 40 dual desks at a cost of Rs. 45 each. Owing to the excessive heat it is necessary to purchase additional punkhas for the school.

310	Entertainment of additional staff, etc., for the Government High School, Nasik— (1) Three additional teachers on Rs. 50—5—80—10—150 plus temporary and provisional allowance. (2) An Urdu teacher on Rs. 40— $\frac{5}{2}$ —100 plus temporary and provisional allowance. (3) A kamathi on Rs. 7 plus Rs. 6 temporary and provisional allowance. (4) A sweeper on Rs. 9 plus Rs. 6 temporary and provisional allowance. (5) Increase of Rs. 50 in the allotment for water supply. (6) Purchase of furniture (Rs. 9,500).	3,578	9,500	13,078	5,728	In recent years there has been an increased demand for English education in Nasik which has been partially met by aided schools. The old school building could not accommodate more than 400 pupils and a large number of students had to be refused admission in consequence every year. Now that the school has been transferred to a new building capable of accommodating 600 boys it is considered desirable to admit the maximum number. Additional classes are to be opened and additional teachers will therefore have to be employed. The school has at present 3 kamathis and 1 sweeper. As these are found to be quite inadequate for the requirements of the school which has a large building with an extensive compound, an additional kamathi and an additional sweeper on Rs. 7 plus temporary and provisional allowance and Rs. 9 <i>plus</i> temporary and provisional allowance respectively are necessary. Additional furniture is also urgently required for the school.
311	Entertainment of two additional third year trained mistresses on Rs. 25—1—40—2—60 plus temporary and provisional allowance, etc., each per mensem for the Practising School attached to the Training College for Women, Ahmedabad.	1,380	..	1,380	1,728	The additional staff is necessary owing to the opening of an additional standard and for the teaching of Urdu to Mahomedan girls in the Practising School.
312	Provision, as shown below, in connection with the Training College for Women, Poona— (1) Increase of ten in the number of stipends ...	700	3,325	4,025	1,900	(i) It is reported that, the number of stipends in the College being limited, many poor girls though deserving in other respects cannot be given stipends with the result that they cannot afford to prosecute their studies. To provide for such students an increase in the number of stipends is proposed. The provision is for 4 months.

Sl. No.	Description of item.	Amount provided for 1921-22			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
31.	<i>Education (partly Reserved and partly Transferred)</i> —contd.					
(ii)	Special grant for furniture, books, maps, etc. (Rs. 3,325).					(ii) Most of the furniture in the college is in a very bad condition and requires to be replaced urgently. Likewise the old maps are completely worn out. There is also an urgent need of reference books for the College Library and furniture for the hostel. A non-recurring grant of Rs. 3,325 made up as follows is to be provided for these purposes:— Rs. Reference books 300 Maps, pictures, etc. 500 Furniture for the College 2,200 Furniture for the Hostel 325 Rs. ... 3,325
(iii)	Grant for supplying luxuries to sick students ...					(iii) Most of the students are very poor and cannot afford to buy such ordinary luxuries as are necessary during illness. Provision is therefore made for a recurring grant of Rs. 100 for the purpose.
313	Entertainment of seven additional third year trained assistants for the practising schools attached to the Training College for Men, Poona, and the Training College, Dhulia.	4,697	...	4,697	5,712 (average)	In accordance with the accepted principle that there should be one assistant for each class, an increase in the number of teachers is proposed. In addition to temporary and provisional allowance a local allowance, which is considered to be necessary, is also to be paid to these teachers.

Additional expenditure in connection with the College of Engineering, Poona—

- (1) Entertainment of a plumber on Rs. 80 per mensem.
- (2) Special grant for the purchase of tools and materials required for the Sub-Overseer's Class.
- (3) Entertainment of a Curator of Instruments on Rs. 80-2-100 (without allowances) with effect from June next.
- (4) Increase in the grant for Geological tours from Rs. 1,500 to Rs. 2,500.
- (5) Increase in the pay of the Assistant Superintendent of Electrical workshop from Rs. 100-4-120 to Rs. 150-5-200 per mensem.

...	720	...	720	960
...	...	1,350	1,350	...
720	720	..	720	1,200
1,000	1,000	...	1,000	1,000
600	600	...	600	960

(1) Plumbing is included in the syllabus for the Sub-Overseer's Class at the College of Engineering, Poona, approved by Government. The Principal proposes to teach that subject from next year and a plumber maistry is therefore necessary. As plumber maistries are not numerous in India and it is not possible to attract the right sort of man at less than Rs. 80 per mensem it is proposed to entertain one on that pay.

(2) This amount is required for tools and materials for the Sub-Overseer's Class for teaching the new course in plumbing and glazing.

A trained mechanic is necessary to look after the gas plant.

The present grant is not sufficient.

A satisfactory Assistant Superintendent cannot be obtained on the present pay to replace the one transferred to the Royal Institute of Science. Moreover the new man will have greater responsibility as the present Professor of Physics and Electrical Engineering will have no time to devote to the workshop. The increased pay is therefore necessary.

...	308	336
...	231	252
...	759	828

All the charges are necessary as the institute has been newly started.

Expenditure in connection with the Royal Institute of Science, Bombay.—

- (1) Entertainment of a liftman on Rs. 15 plus Rs. 13 (Rs. 6 temporary and provisional allowance and Rs. 7 house rent).
- (2) Entertainment of a mali on Rs. 21 per mensem.
- (3) Entertainment of 3 additional hamals on Rs. 10 pay plus Rs. 13 (Rs. 6 temporary and provisional allowance and Rs. 7 house rent).

308	336
231	252
759	828

319	Provision on account of medical supervision of the resident students in the Training College for Women, Poona, and the Central Urdu Girls' School and Normal Class.	660	...	660	720	The urgent need of a lady doctor for these institutions has been represented by the officers concerned. It is proposed to entertain one on a monthly allowance of Rs. 60.
320	Additional charges, as shown below, in connection with the Training College for Women, Hyderabad— (a) Increase from Rs. 12 to Rs. 20 per mensem in the charge on account of the upkeep of a cart and donkey. (b) Increase in the pay of the sweeper from Rs. 7 <i>plus</i> Rs. 6 temporary and provisional allowance to Rs. 10 <i>plus</i> Rs. 6 temporary and provisional allowance. (c) Entertainment of an additional sweeper on Rs. 8 per mensem <i>plus</i> Rs. 6 temporary and provisional allowance.	275	...	275	300	(a) The amount sanctioned for the upkeep of the cart and donkey used for removing the cesspool water from the college is found to be insufficient in view of the rise in prices. An increased grant is therefore provided for on this account. (b) and (c) Owing to an increase in the number of boarders consequent on the opening of a preparatory class in the college the present sweeper is unable to cope with the work. An additional sweeper is therefore proposed. Moreover, the present sweeper who has been in service since his boyhood finds it impossible to maintain his family on his present pay. It is therefore proposed to increase it.
321	Additional charges, as shown below, in connection with the Central Urdu Girls' School, Poona— (1) Purchase of a dhamni and a pair of bullocks (Rs. 400). (2) Entertainment of a driver (Rs. 10 + 6 temporary provisional allowance) for, and cost of the upkeep (Rs. 40 per mensem) of, the dhamni. (3) Entertainment of an additional call woman for the School on Rs. 10 per mensem <i>plus</i> temporary and provisional allowance. (4) Increase in the pay of the cooks from Rs. 6 <i>plus</i> Rs. 6 and Rs. 10 <i>plus</i> Rs. 6 per mensem to Rs. 10 <i>plus</i> Rs. 6 and Rs. 15 <i>plus</i> Rs. 6 per mensem. (5) Increase of the charge on account of the existing two dhamnis, excluding the driver's pay, from Rs. 30 to Rs. 40 per mensem.	1,111	400	1,511	1,212	Owing to the large increase in the number of pupils the purchase of a third dhamni has become necessary. Owing to the abnormal rise in the cost of fodder and grain, the usual grant of Rs. 40 per mensem for the upkeep of the dhamni <i>plus</i> the driver's pay is found to be insufficient and has had to be supplemented from the Director of Public Instruction's discretionary grant. A sum of Rs. 40 per mensem <i>excluding</i> the driver's pay (Rs. 10) is required for each of the three dhamnis. Owing to the increase in the number of pupils the employment of a second call woman is necessary. The present pay of the cooks is very inadequate. It is therefore proposed to be raised.

Ser. No.	Description of item.	Amount provided for 1921-22.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
322	31, Education (partly Reserved and partly Transferred)—contd. Increased grants to the R. C. Technical Institute— (1) Increase in the grant for stores from Rs. 4,200 to Rs. 5,000. (2) Increase in the grant for advertisements and printing from Rs. 100 to Rs. 150.	Rs. 800 50	Rs.	Rs. 800 50	Rs. 800 50	The present allotment has been found to be insufficient owing to an all-round increase in the prices of materials, etc. It is therefore to be raised by Rs. 800. Owing to the continued abnormal rise in the prices of printing materials and labour the present allotment is found to be insufficient. It is therefore to be raised by Rs. 50.
323	Special grant for the purchase of apparatus and furniture for the new laboratory of the Government High School, Dharwar.	...	3,000	3,000	...	The new laboratory is expected to be ready before the close of the current financial year and requires to be provided with the necessary apparatus and furniture.
324	Purchase of gymnastic apparatus for the Nadiad High School.	....	500	500	...	A new set of gymnastic apparatus is necessary for the new gymnasium as the old apparatus is unserviceable.
325	Special grant for furniture for the laboratory of the Garud High School, Dhulia, and recurring grants for laboratory expenses for all Government High Schools.	1,050	500	1,550	1,050	Three cupboards and a demonstration table are badly needed for the laboratory of the Garud High School, Dhulia. As the cost cannot be met out of the contract grant of Rs. 500 a special non-recurring provision is made for this purpose. Many representations have been received from Head Masters of Government High Schools that the current laboratory grants are insufficient owing to the abnormal rise in the prices of chemicals, etc. An additional sum of Rs. 50 per annum is therefore to be allotted to each of the 21 Government High Schools.

326	Purchase of furniture for the B. J. High School, Thana.	...	1,650	1,650	...	The school has at present 70 dual desks and these are sufficient for 4 classes only. The remaining classes are furnished with Osborne benches which are both unsuitable and more or less unserviceable. It is therefore necessary to provide 40 additional dual desks at a cost of Rs. 1,600. An amount of Rs. 50 is also required for the purchase of five new chairs.
327	Purchase of furniture for the Elphinstone High School, Bombay.	...	2,300	2,300	...	It is necessary that the school as a Presidency High School should as far as possible be a model one and that it should have furniture of modern pattern. Most of the classes have still antiquated and uncomfortable benches and desks quite unsuited to the present day requirements of a well equipped institution. Many of the chairs in the school are also old and beyond repair. The financial stringency created by the war did not permit of the question of renewal being taken up earlier. It is estimated that an amount of Rs. 12,300 will be required for the purpose, viz., Rs. 12,000 for the purchase of 300 dual desks at Rs. 40 each and Rs. 300 on account of 25 chairs at Rs. 12 each.
328	Provision of a permanent laboratory for the office of the Inspector of Science Teaching.	1,200	...	1,200	1,200	The Inspector is expected to hold training classes every year, suggest cheap substitutes for costly apparatus, and solve experimental difficulties forwarded by schools. It is therefore proposed to make the laboratory a permanent feature of his office. A recurring annual provision of Rs. 1,200 is therefore made for this purpose.

S. N.	Description of item.	Amount provided for 1921-22.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
329	31, Education (partly Reserved and partly Transferred)—contd. Entertainment of the following additional permanent establishment in lieu of the present temporary establishment in the office of the Inspector of Drawing and Craft work, Bombay Presidency— (1) One clerk on Rs. 60—4—100—3—160 per mensem ... 660 (2) One peon (to be styled Naik) on Rs. 14 plus Rs. 6 temporary and provisional allowance plus Rs. 7 house-rent ... 297 (3) One hamal on Rs. 10 plus Rs. 6 temporary and provisional allowance plus Rs. 7 house-rent ... 253 Rs. ... 1,210	Rs. 714	Rs. ...	Rs. 714	Rs. 2,024	The Director of Public Instruction has represented that as the temporary establishment sanctioned for the office of the Inspector of Drawing and Craftwork has been working very unsatisfactorily, it may be converted into a permanent one. It is therefore proposed to provide one permanent clerk instead of two temporary clerks and one peon and one hamal instead of four packers.
330	Charges on account of the Vernacular IV Standard Examination in Bombay.	355	...	355	355	The charges (Rs. 175 on account of contingent expenditure and Rs. 180 on account of the pay of a temporary clerk for three months every year) are necessary for the proper conduct of the examination which under rule 27 of the Grant-in-aid Code is a necessary qualification for admission to an English School.
331	Increase in the sloyd contingent grant of the Training College for Men, Dharwar.	474	...	474	474	The cost of wood and other necessary materials having risen, the existing sloyd contingent grant of Rs. 526 is found insufficient. The annual requirements of the College in the matter of sloyd materials are estimated at Rs. 1,027 (Rs. 840 on account of wood

332	Additional charges, as shown below, in connection with the Training College, Dhulia :— (1) Purchase of lamps for the hostel	Rs. ... 215	268	515	783	268	sloyd and Rs. 187 on account of paper sloyd). It is proposed to increase the contingent grant to Rs. 1,000 temporarily for a period of three years in the first instance.
	(2) Purchase of a safe	... 300					(1) The lamps at present used in the dining halls and in the library of the hostel attached to the college are unsatisfactory. It is therefore proposed to replace them by three American lamps consuming less oil and giving more light.
	(3) Purchase of luxuries for students during illness	... 100					(2) The monetary transactions of the hostel amount to about Rs. 2,400 per month and, although payments are made as frequently as possible, large amounts remain on hand from time to time without proper provision for safe custody. It is therefore proposed to purchase a safe.
	(4) Entertainment of an additional kamathi on Rs. 8 plus Rs. 6 temporary and provisional allowance	... 168					(3) Many of the students are too poor to afford special diet during illness. A recurring provision is therefore made for this purpose.
333	Additional charges as shown below, in connection with the Telang High School, Godhra :— (a) Entertainment of an additional peon on Rs. 9 per mensem plus temporary and provisional allowance of Rs. 6 per mensem. (b) Purchase of a safe	... ... ...	165	... 300 ...	165 300 ...	180 ... 4,000	(4) Owing to the opening of the third year's class in the college and the consequent increase in the number of boarders, the existing menial staff is not sufficient. An additional kamathi is therefore to be entertained. The school has at present only one peon who cannot cope with the work of the school as well as the hostel efficiently. An additional peon is, therefore, necessary. A safe is urgently required to keep large sums of money belonging to the hostel.
334	Grant for printing and binding books, etc., for the Government Book Depot, Karachi.		4,000	...	4,000	4,000	The Curator, Government Book Depot, Karachi, reports that owing to the prevailing high prices the present allotment of Rs. 16,000 for the purpose is insufficient and requests that it may be increased by Rs. 4,000.

Serial No.	Description of item.	Amount provided for 1921-22.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
335	31, Education (partly Reserved and partly Transferred)—contd. Additional establishment, etc., for the Karwar High School :— (1) One waterman on Rs. 7 plus Rs. 6 temporary and provisional allowance per mensem. (2) One mali on Rs. 8 plus Rs. 6 temporary and provisional allowance per mensem. (3) An additional sweeper for the hostel on Rs. 6 plus Rs. 6 temporary and provisional allowance per mensem. (4) Contingent grant for the hostel at Rs. 50 per annum.	Rs. 479	Rs. ...	Rs. 479	Rs. 518	The menials in question are necessary as great inconvenience is felt at present for want of them. A contingent grant is required for the hostel for repairs to furniture, lamps, etc.
336	Special grant for the purchase of furniture, lamps, etc., for the hostel attached to the Garud High School, Dhulia.	...	820	820	...	The special grant is necessary to purchase hanging lamps, cots, etc.
337	Purchase of furniture for the Government Middle School, Surat.	...	525	525	...	Some of the existing desks and benches in the school, have become unserviceable and require to be replaced at an early date as they cannot be repaired. Fifteen dual desks are required at a cost of Rs. 35 each.
338	Furniture for the N. J. High School, Karachi	...	360	360	...	The amount is required for the conversion of existing old desks and benches into 18 single-seated desks and benches suitable for the needs of the drawing class.
339	Grant on account of play ground and furniture for the G. S. High School, Jalgaon.	...	370	370	...	It is reported that there are at present only two pitches for four cricket clubs and that at least one more pitch is necessary. The extra pitch, with weeding, leveling, etc., is estimated to cost Rs. 200. The existing furniture is also insufficient for the needs of the school and three benches and one cupboard at a cost of Rs. 170 are necessary for the reading room.

340	Excursion grant for the Larkana High School	...	500	...	500	500	In view of the advantages derived from excursions, Government have sanctioned excursion grants at the rate of Rs. 500 per school in the case of all the Government High Schools in the Presidency except the newly opened Government High School at Larkana. It is now proposed to give an excursion grant of Rs. 500 to this school also.
341	Building grant to the Bombay Municipality	...	...	1,00,000	1,00,000	...	The amount is required towards payment of the grant to the Municipality in connection with its ten lakhs programme for providing adequate accommodation for the municipal primary schools in the City.
342	Education of criminal tribes	...	16,900	...	16,900	16,900	The current year's recurring provision is Rs. 17,064. The provision for next year is required for the following purposes:— (1) General educational expenses (2) Technical Education (3) Scholarships (4) Miscellaneous expenditure (5) House rent (6) For Dandeli settlement.
343	Lump provision on account of certain items to be debited against the accumulated savings of the recurring Imperial grant of Rs. 5,93,000.	...	...	39,094	39,094	...	The provision is required for the following objects:— (a) Part of the building grant to the Deccan Education Society's Navin Marathi Shala, Poona ... 35,925 (b) Furniture for the offices of the Deputy Educational Inspectors, Poona (Rs. 600), Nasik (Rs. 200), and Ahmednagar (Rs. 200) ... 1,000 (c) Supplementary allotment for equipment for the ten institutions selected for the introduction of sloyd ... 455 (d) Building and equipment grants to certain European schools ... 1,714 Total ... 39,094

Serial No.	Description of item.	Amount provided for 1921-22.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
344	31, Education (partly Reserved and partly Transferred)—contd. Lump provision on account of certain items to be debited against the non-recurring Imperial grant of Rs. 31 lakhs and certain balances of the Darbar grant for the year 1912-1913 added to it.	Rs. ...	Rs. 71,979	Rs. 71,979	Rs. ...	The provision is required for the following objects :— (1) Science apparatus required for standard VI of Government High Schools ... 2,681 (2) Pictures, etc., for High and Middle Schools ... 687 (3) Science apparatus for standard VII of Government High Schools ... 350 (4) Local Board and Municipal School buildings and equipment ... 50,000 (5) Grants to certain schools in Sind for playgrounds ... 1,480 (6) Gymnastic apparatus for certain Government High Schools ... 10,000 (7) European Education—Buildings ... 5,000 (8) Building and equipment grants to certain European Schools ... 1,781 Total .. 71,979
345	Lump provision on account of certain items to be debited against the allotment for capital expenditure from the several Imperial grants for hostels.	Rs. ...	Rs. 18,799	Rs. 18,799	Rs. ...	The provision is required for the following objects :— (1) Building grant to the Nadiad Talukdari Hostel ... 11,799 (2) Grant to the Young Men's Christian Association, Poona Branch ... 7,000 Total .. 18,799

346	Provision to be debited against the savings of the recurring Imperial grant of Rs. 1,00,000.	...	22,500	22,500	...	The provision is required for a grant to the Poona City Municipality for the purchase of sites for primary schools.
347	Lump provision for the reconstitution of the Provincial Educational Service.	2,00,000	...	2,00,000	2,00,000	It is proposed to reconstitute the service in accordance with the scheme for the reorganisation of educational services sanctioned by the Secretary of State. The proposals are under consideration.
348	Lump provision for the deputation of an officer on special duty as Provincial Commissioner of Boy Scouts Scheme.	24,000	...	24,000	24,000	Proposals on the subject have been referred to the Government of India for sanction.
349	Lump provision for opening central schools for Mahomedans in certain districts of the Presidency proper.	10,000	...	10,000	24,700	The provision is required for carrying out a recommendation of the Committee which was appointed by Government some years ago to consider the question of the promotion of education among Mahomedans in the Presidency proper.
350	Lump provision for the grant of conveyance or permanent travelling allowance to Deputy Educational Inspectors, &c.	30,000	...	30,000	30,000	Proposals for the grant of these allowances are under consideration.
351	Grant-in-aid to the Bhandarkar Oriental Research Institute.	...	6,000	6,000	...	Government have decided to give an annual grant to the Institute equal to one-third of the expenditure but not exceeding Rs. 6,000 per annum on account of the scheme for a critical and scientific edition of the Mahabharata.
352	Entertainment of five lecturers on Rs. 250 per month for the teaching of vernaculars in Government Colleges.	11,250	...	11,250	15,000	Government have sanctioned the addition of the vernaculars to the list of languages under the optional group "Languages" in the curriculum for the B. A. Examination. It is accordingly proposed to sanction the appointment of the lecturers with effect from 1st June 1921 for a period of two years in the first instance.
353	Lump provision for improvement of pay of primary school teachers.	6,00,000	...	6,00,000	6,00,000	This is in addition to the amount of Rs. 10,00,000 for immediate relief granted to the low-paid primary school teachers with effect from the current year and the amount of Rs. 16,00,000 for the grant of war allowances to the primary school teachers.
Total ...		36,10,322	5,02,436	41,12,758	30,62,556	Note.—Items 291 (part), 299 (part), 343 (d), 344 (7 and 8), and 345 (2) are Reserved.

Serial	Description of item.	Amount for 1921-22			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
		3	4	5	6	7
354	32, Medical (Transferred). Increase in the grant for providing amusements for lunatics at the Central Lunatic Asylum, Yeravda.	Rs. 500	Rs. ...	Rs. 500	Rs. 500	The current year's grant is Rs. 1,000. Owing to the increase in the average number of lunatics from 332 to 481 the increased grant is necessary.
355	Increase in the medicine and postage grants of the Civil Hospital, Ratnagiri.	535	...	535	535	(1) <i>Medicine grant.</i> —Owing to the increase in the number of patients and the price of medicine it is not possible to keep the expenditure within the sanctioned grant. The grant is therefore to be raised from Rs. 1,500 to Rs. 2,000. (2) <i>Postage grant.</i> —The additional provision is necessary on account of increased expenditure owing to (1) the opening of a new dispensary, (2) the appointment of two Touring Medical Officers, (3) and the revised postage rates. The grant is to be raised from Rs. 75 to Rs. 110.
356	Increase in the medicine and instruments grant of the Central Lunatic Asylum, Yeravda.	1,000	...	1,000	1,000	A general increase of 34 per cent. in the medicine and instruments grants of all the medical institutions has been recommended by the Surgeon-General. But having regard to the rise in the daily average attendance from 332 to 481 and in the prices of drugs and patent foods used in the treatment of mental disease, it is proposed to raise the grant from Rs. 2,000 to Rs. 3,000.

357	Grant-in-aid to Women's Hospital at Hubli maintained by the Indian Women's Aid Society.	4,000	...	4,000	4,000	In Government Order No. 5249, dated the 27th July 1918, Government had promised favourable consideration to an application by the Indian Womens, Aid Society, Hubli, for a grant-in-aid if the following conditions were fulfilled, <i>viz.</i> :— (1) That the Society was registered; (2) That management of the dispensary was entrusted to a local committee; and (3) that the accounts of the Society were submitted to Government for scrutiny. These conditions having been complied with, a sum of Rs 4,000 for a grant-in-aid to the Society has been provided in next year's budget.
358	Entertainment of an assistant steward at the Sassoon Hospital, Poona.	935	...	935	1,200	On account of increase in the clerical and Steward's work the appointment of an assistant steward on Rs. 85— $\frac{5}{2}$ —100 per mensem is necessary. Provision is made for eleven months of next year.
359	Entertainment of an additional clerk at the Civil Hospital, Ahmedabad.	440	...	440	960	Since the present appointment of clerk was sanctioned the work has largely increased owing to the number of new dispensaries opened in the district. The appointment of an additional clerk on Rs. 40—5—80 per mensem is therefore necessary.
360	Lump provision for increased contract grants of medical institutions.	40,000	..	40,000	40,000	Pending receipt and consideration of the proposals for revising the contract grants for the current quinquennium a lump provision of Rs. 40,000 has been made in the current year's budget. Orders sanctioning the revised grants have not yet been issued, and so the provision has been repeated for next year.

Serial No.	Description of item,	Amount provided for 1921-22.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
361	32, Medical (Transferred)—contd. Increase in certain grants of the Lunatic Asylum, Dharwar.	Rs. 6,944	Rs. ...	Rs. 6,944	Rs. 6,944	Owing to the increase in the accommodation from 128 to 173 lunatics the following increased grants are necessary:—
		Name of the grant.			Sanctioned provision.	Increase proposed.
		Dieting			Rs. 8,750	Rs. 5,000
		Clothing			...	500
		Uniforms to servants			...	144
		Garden			...	biennial.
		Discretionary allowance			160	53
		Water-supply			240	80
		Medicines			336	112
		Railway fare and Subsistence allowance			150	50
		Postage			60	20
		Contract grant			25	8
		Allowance to the Superintendent			1,133	377
		...			1,200	600
		Total.			...	6,944

362

Increase in certain contingent grants of the St. George's Hospital, Bombay.

64,647

64,647

...

64,647

The increase asked for is on account of the following grants:—

Name of grant.	Present grant.	Proposed grant.	Additional expenditure.
	Rs.	Rs.	Rs.
1. Dieting ...	61,300	1,15,000	53,700
2. Clothing ...	3,500	9,000	5,500
3. Medicines ...	7,235	12,050	4,815
4. Rates and taxes	1,262	1,894	632

It is mainly due to the increase in the number of patients and general rise in prices.

363

Increase in certain contingent grants of the Cama and Abless Hospitals.

8,230

8,230

...

8,230

The increase asked for is as follows:—

Grant.	From	To
	Rs.	Rs.
Diet ...	...	36,000
Clothing ...	...	2,000
Rates and taxes ..	924	1,354

- (a) The increase in the diet grant is due to the higher rates for milk, butter, etc.
- (b) The increase in the clothing grant is due to rise in prices. More clothing will also be required on account of the new tuberculosis ward.
- (c) The Municipal taxes have increased and hence the increased provision for the same.

Serial No.	Description of item.	Amount provided for 1921-22.				Ultimate annual recurring expenditure.	Remarks.																	
		Total.																						
		Recurring.	Non-recurring.	Total.																				
1	2	3	4	5	6	7																		
364	32, Medical (Transferred)—contd. Improvement of the telephone system at the Grant Medical College and the J. J. Hospital.	Rs. 300	Rs. ...	Rs. 300	Rs. 300	A thorough improvement in the telephone system is required but in view of the reorganisation of the College and Hospital buildings, telephone installations at four points are urgently wanted at present. The provision asked for is intended to meet the rental on this account.																		
365	Increase in certain contingent grants of the Bai Motibai and Petit Hospitals.	8,722	...	8,722	8,722	<table><tr><th>Name of grant.</th><th>Sanctioned grant.</th><th>Proposed increase.</th></tr><tr><td>(1) Dieting ...</td><td>Rs. 10,380</td><td>Rs. 5,620</td></tr><tr><td>(2) Clothing ...</td><td>1,200</td><td>300</td></tr><tr><td>(3) Medicines and instruments.</td><td>4,000</td><td>2,500</td></tr><tr><td>(4) Rates and taxes ...</td><td>184</td><td>302</td></tr><tr><td>Total ...</td><td>...</td><td>8,722</td></tr></table> (1) The present grant was sanctioned seven years ago when conditions were normal and is now found inadequate as the contract rates of food-stuffs have risen to double or more than double the pre-war rates. (2) The price of textiles has increased to an abnormal extent.	Name of grant.	Sanctioned grant.	Proposed increase.	(1) Dieting ...	Rs. 10,380	Rs. 5,620	(2) Clothing ...	1,200	300	(3) Medicines and instruments.	4,000	2,500	(4) Rates and taxes ...	184	302	Total ...	...	8,722
Name of grant.	Sanctioned grant.	Proposed increase.																						
(1) Dieting ...	Rs. 10,380	Rs. 5,620																						
(2) Clothing ...	1,200	300																						
(3) Medicines and instruments.	4,000	2,500																						
(4) Rates and taxes ...	184	302																						
Total ...	...	8,722																						

(3) The present grant has been found to be inadequate owing to the rise in prices of medicines since the outbreak of the war. The Surgeon General has asked for a general increase of 34 per cent. in the grant of medicines of the Medical institutions. The grant is, therefore, proposed to be raised from Rs. 4,000 to Rs. 6,500.

(4) The increase is on account of the revision of rates of the Special Halalkhore Tax.

The increase in the grants is as shown in the following table:—

	Grant.	From		To	
		Rs.		Rs.	
(1) Fees for examination of students	...	760		850	
(2) Laboratory	...	260		400	
(3) Value of, and freight on, Europe stores	...	1,000		1,170	
(4) Water charges	...	300		400	

The increase in (1) is due to re-examination fee being raised for the final and first L.C.P.S. Examinations, respectively, when no exemption is granted. The increase in (2) is due to the enhanced price of apparatus, etc.

Owing to rise in prices the present grant on account of item (3) is found inadequate to purchase the necessary scientific appliances. Hence it has been raised. The increase in item (4) is due to greater consumption of water.

The increase is due to the payment of the re-examination fees of the students.

366 Increase in the grants of the B. J. Medical School, Ahmedabad.

500

500

...

500

367 Increase in the grant for fees for examination of the B. J. Medical School, Poona, from Rs. 600 to Rs. 1,000.

400

400

...

400

Serial No.	Description of item.	Amount provided for 1921-22.			Ultimate recurring expenditure.		Remarks.
		Recurring.	Non-recurring.	Total.	Rs.	Rs.	
1	2	3	4	5	6	7	
	32, Medical (Transferred)—contd.						
368	Conservancy charges for the Central Lunatic Asylum, Yeravda.	Rs. 550	Rs. ...	Rs. 550	Rs. 550		The need for these charges has already been recognized by Government and a sum of Rs. 600 sanctioned. But provision in the Budget was withheld owing to the financial situation.
369	(a) Entertainment of:— (1) 15 temporary sub-assistant surgeons for 'anti-malarial duty, etc. (2) 10 sub-assistant surgeons from 1st April 1921 to 31st October 1921 for the Sinhast Fair, Nasik.	...	16,200	16,200	...		In order to meet demands for plague, famine and anti-malarial duties it is necessary as usual to employ temporary Sub-Assistant Surgeons. Ten Sub-Assistant Surgeons have also been appointed on Sinhast Fair duty at Nasik for which budget provision is necessary.
	b) Contingent charges in connection with anti-malarial measures.	...	2,500	2,500	...		The current year's provision is Rs. 20,950.
370	Increase in the grant for the purchase of Europe stores for the Grant Medical College, from Rs. 36,612 to Rs. 43,000.	6,388	...	6,388	6,388		The increase is necessary on account of— (1) the general rise in prices and (2) the increase in the number of students attending the College.
371	Grant to the Bombay Medical Council	...	9,000	9,000	...		The Registrar, Bombay Medical Council, has submitted an estimate of the income and expenditure of the Council during 1921-22 which shows a deficit of Rs. 9,000 which has to be made good by Government. A provision of Rs. 8,000 is made in the current year's budget.
372	Grant to the College of Physicians and Surgeons, Bombay.	...	2,500	2,500	...		The current year's budget provision is Rs. 6,000 (Rs. 3,500 for ordinary expenses and Rs. 2,500 for the College Library). The Secretary, College of Physicians and Surgeons, Bombay, has stated that the grant likely to be asked for next year will be Rs. 2,500 on the basis of probable income and expenditure. No official application has so far been received. Meanwhile this amount is provided in next year's budget.

The Commissioner in Sind has represented to Government the need of extending the Lady Dufferin Hospital at Shikarpur which is likely to require a building grant of Rs. 75,000 and an increase in the annual grant from Rs. 2,500 to Rs. 5,000. Pending receipt of detailed information a provision of Rs. 77,500 is made in next year's budget.

Grants in aid of nursing at hospitals are fixed for a period of three years at one-half of the total expenditure of the nursing associations. The present triennium expires this year and applications for increase of the grants for the hospitals mentioned below have been received and approved by Government. The following increases in the grants, which are based on the estimates of expenditure for the following year, are provided in the budget :—

	From	To	Increase.
	Rs.	Rs.	Rs.
Cama and Albless Hospitals	19,184	29,931	10,747
St. George's Hospital	36,211	44,971	8,760
Gokuldas Tejpal Hospital	7,793	13,626	5,833
J. J. Hospital	45,000	55,000	10,000
Civil Hospital, Bijapur	690	1,042	352
East Khandesh District Association	7,429	8,881	1,452
Nasik Civil Hospital	1,990	2,254	264
Nemchand M. Nursing Institute, Surat	2,826	3,283	457
Ahmedabad and Lely M. Nursing Association	6,238	12,843	6,605
Hyderabad Civil Hospital	2,756	3,188	432
Sukkur Civil Hospital	1,292	1,965	673
Belgaum Civil Hospital	3,563	4,988	1,425
Total	1,34,972	1,81,972	47,000

Building grant and increase in the annual contribution to the Lady Dufferin Hospital, Shikarpur.

373

2,500

75,000

77,500

Increase in the grants in aid of nursing at certain hospitals.

374

47,000

47,000

Serial No.	Description of item.	Amount provided for 1921-22.				Total.	Remarks
		Recurring.	Non-recurring.	3	4	5	
1	2	3	4	5	6	1	
	<i>32, Medical (Transferred)—contd.</i>						
375	Increase in the grants for nursing at the Sassoon Hospital, Poona.	Rs. 7,378	...	7,378	7,378	Rs. 7,378	The pay of the nurses has been kept at the old rates, but their allowances for rations, uniform and washing have been increased owing to high prices. The linen for the nurses' bungalow requires replenishing. The grant for household expenses is also insufficient. House rent is proposed for Indian nurses who are not provided with quarters. The total increase in all these items comes to Rs. 7,378.
376	Purchase of an X-ray apparatus for the Civil Hospital, Ahmedabad.	720	11,470	12,190	740	Rs. 740	An X-ray outfit is urgently required for the Civil Hospital, Ahmedabad. It will also be useful to private practitioners and to the students of the medical school. The cost of the apparatus is estimated at Rs. 11,470. It is also proposed to sanction an annual grant of Rs. 500 for its upkeep and to entertain a servant on Rs. 20 per mensem to look after it. Provision on account of the servant is made for eleven months of next year.
377	Entertainment of a Goanese cook at the N. M. Lunatic Asylum, Naupada, on Rs. 25-1-35 per mensem	275	...	275	420	Rs. 420	The Superintendent of the Asylum finds it very difficult to arrange for the proper feeding of insane patients who are Native Christians, Parsees or Jews. The present number of such patients is 27. The Surgeon General has therefore recommended the entertainment of a Goanese cook on Rs. 25-1-35 per mensem. Provision is made for eleven months of next year.
378	House-rent allowance to the steward and the clerk at the Civil Hospital, Karachi.	219	...	219	219	Rs. 219	House-rents at Karachi have risen very high and as the steward and the clerk have to live near the Hospital they are required to pay a large amount

for house-rent. The Surgeon General considers that they should be given the same concession as is given to clerks and stewards attached to Government hospitals in Bombay.

The Assistant Surgeon attached to the N. M. Lunatic Asylum, Naupada, Thana, gets a duty allowance of Rs. 75 per mensem. In view of the responsible nature of his duties and of the fact that he gets no private practice, the Surgeon General has recommended an allowance of Rs. 100 per mensem. Provision is made for eleven months of next year.

The duties of the House Surgeon at the Bai Motlibai and Petit Hospitals are as responsible and onerous as those of any Resident Medical Officer in other large hospitals. The work has increased considerably since 1897 when the House Surgeon's present allowance of Rs. 30 was sanctioned. This allowance is less than those which are given to the Military Assistant Surgeons at the Gokuldas Tejpal and the J. J. Hospitals, Bombay. It has therefore been proposed that it should be increased to Rs. 60 per mensem. Provision is made for eleven months of next year.

The present clerical establishment was sanctioned long ago and is quite insufficient to cope with the increased work, owing to the Military Medical pupils no longer being available for work in the in-patient Department. It is therefore necessary to entertain an additional clerk. Provision is made for eleven months of next year.

Increased charge allowance to the Assistant Surgeon attached to the N. M. Lunatic Asylum, Naupada, Thana.

Increase in the allowance of the House Surgeon at the Bai Motlibai and Sir D. M. Petit Hospitals.

Entertainment of an additional clerk at the J. J. Hospital on Rs. 60—4—100—3—160.

300

275

...

275

360

330

...

330

1,920

660

...

660

379

380

381

Serial No.	Description of item.	Amount provided for 1921-22.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
382	32, Medical (Transferred)—contd. Entertainment of a steward at the Civil Hospital, Hyderabad.	Rs. 935	Rs. ...	Rs. 935	Rs. 1,200	At present the duties of the steward at the Civil Hospital, Hyderabad, are performed partly by a clerk and partly by Sub-Assistant Surgeon and Senior Sister. It is proposed to relieve these officers of these duties in order that they may be able to devote their full time to their legitimate work. It is therefore necessary to entertain a steward on Rs. $85\frac{5}{2}$ —100. Provision is made for eleven months of next year.
383	Entertainment of two overseers on Rs. 50—2—80 per mensem each at the N. M. Lunatic Asylum, Naupada.	1,100	...	1,100	1,920	The two appointments of overseers are specially required to maintain discipline over the warders and other menials and also to supervise the general sanitation of the asylum. There are four similar appointments of European overseers at the Central Lunatic Asylum, Yeravda. Provision is made for eleven months of next year.
384	Additional charges in connection with the Civil Hospital, Hyderabad:— (i) Allowance of Rs. 15 per mensem to the sub-assistant surgeon in charge of the clinical laboratory at the Civil Hospital, Hyderabad. (ii) Appointment of an additional sub-assistant surgeon in charge of medical stores at the Civil Hospital and grant of duty allowance to him at Rs. 25 per mensem.	165 825	... ...	165 825	180 1,740	The sub-assistant surgeon working in the clinical laboratory has been recommended for a duty allowance of Rs. 15 per mensem as at Poona and Karachi. It has also been recommended that a whole-time sub-assistant surgeon should be placed in charge of the medical stores at the Hospital as at Poona. Provision is made for eleven months of next year.

385	Appointment of a fourth compounder at the Sassoon Hospitals, Poona.	330	...	330	330	In order to cope with the increased dispensing work at the Sassoon Hospitals it is necessary to appoint a fourth compounder. The question of the pay to be given to him will be considered at the time of issuing final orders. For the present a provision of Rs. 330 is made in next year's budget.
386	Purchase of a disinfectant for the Civil Hospital, Belgaum.	...	735	735	...	The Civil Surgeon, Belgaum, has represented that, as the Hospital is not provided with a disinfectant, great difficulty is experienced in getting the clothing and bedding of patients disinfected.
387	Purchase of instruments for the Civil Hospital, Hyderabad.	...	1,500	1,500	...	At the time of Colonel Smith's inspection of the Civil Hospital, Hyderabad, in February 1920 the Civil Surgeon brought to his notice that certain gynaecological and obstetric instruments were urgently required. He accordingly submitted a home indent for such of the instruments as were not available at the medical stores. The Surgeon General was, however, unable to forward it as the Civil Surgeon could not meet the cost from his grants and it was not possible to provide funds by reappropriation. The necessary provision is therefore made in next year's budget.
388	Additional charges in connection with the Grant Medical College, Bombay :—					
	(1) Entertainment of three demonstrators on Rs. 50 per mensem each (two in Anatomy and one in Physiology).	1,650	...	1,650	1,800	Additional expenditure on the Anatomy Department of the Grant Medical College is necessary on account of the steady increase in the number of admissions to the College. Provision is made for eleven months of next year.
	(2) One hamal on Rs. 10 plus Rs. 6 temporary and provisional allowance.	176	...	176	192	
	(3) Special grant for the purchase of anatomical models and diagrams.	...	3,000	3,000	...	

Serial No.	Description of item.	Amount provided for 1921-22.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
389	32, Medical (Transferred)—contd. Appointment of a Woman Fellow at the Grant Medical College.	Rs. 550	Rs. ...	Rs. 550	Rs. 600	It is proposed to appoint a Woman Fellow on Rs. 50 per mensem who will hold sub-charge of the Women's Common Room and be in administrative control of all sanitary matters, etc., connected with the comfort and welfare of the lady students of the College. Provision is made for eleven months of next year.
390	Appointment of two full time lecturers at each of the three medical schools at Poona, Ahmedabad, and Hyderabad, as shown below:— (1) Lecturer in Anatomy and Physiology on Rs. 400—20—800. (2) Lecturer in Pathology and Bacteriology on Rs. 300—20—700.	21,450	...	21,450	54,000	The subjects—Anatomy, Physiology and Pathology—are at present taught by the teachers in other subjects who have not made a special study of them. In view of the fact that the course of training of sub-assistant surgeons has recently been improved, it is desirable that these subjects should be taught by specialists. As specially qualified men are to be appointed to these posts, special rates of pay are fixed. In the current year a provision on account of this item has been included in the lump provision for expenditure from the surplus excise revenue under "24—A, Medical" but it is not likely to be utilized. The arrangement will admit of a reduction of one sub-assistant surgeon at the Ahmedabad Medical School. Provision for eleven months of next year is made.
391	Increased house-rent allowance to the Sub-Assistant Surgeons in Bombay City and the Mofussil.	6,660	...	6,660	6,660	The Sub-Assistant Surgeons are entitled to free quarters, and those who are not provided with quarters are given an allowance of Rs. 15 per mensem in Bombay and Rs. 6 per mensem in the Mofussil. House rent has risen considerably in recent years, and the Sub-

Assistant Surgeons have complained of the inadequacy of the present rates. The Surgeon General has therefore proposed in consultation with the Commissioners of Divisions an increase in house rent allowances shown below:—

Rs.	30 in Bombay City.
"	25 in Karachi.
"	20 in Poona and Suburbs; and
"	10 in other places.

The price of medicines and instruments has of late enormously increased and the requirements of modern science are more numerous and costly than of old. According to the new price list of the Government Medical Stores the prices have been enhanced on an average by 34 per cent.* Instead of sanctioning increased grants in individual cases an all-round increase of 34 per cent. in the present grants is provided for in the budget.

Government have approved the conversion of one of the wards at the J. J. Hospital into a tuberculosis ward for 12 male and 8 female patients. The alterations in the building are likely to be completed by the beginning of next year and the ward will then be ready for use. The following grants on account of establishment, clothing, equipment, and furniture have been asked for:—

	<i>Recurring.</i>	Rs.
Establishment	...	2,354
Clothing	...	3,000
	<u>Total</u>	<u>5,354</u>
	<i>Non-recurring.</i>	Rs.
Furniture, equipment, etc.	...	3,400

General increase of 34 per cent. in the grants for medicines and instruments of medical institutions.

392

39,802

39,802

39,802

Expenditure in connection with the tuberculosis ward at the J. J. Hospital.

393

5,354

8,754

5,568

Ser. No.	Description of item.	Amount provided for 1921-22.			Un-allocated recurring expenditure.	Remarks.
		Recurring.		Total.		
		3	4	5	6	7
	32, Medical (Transferred)—contd.					
394	Expenditure in connection with the infectious ward at the Civil Hospital, Nasik.	Rs. 2,023	Rs. 1,433	Rs. 3,456	Rs. 2,156	Government have approved the provision of an Infectious Diseases ward of 8 beds at the Civil Hospital, Nasik. Having regard to the number of beds and the nature of cases to be treated, the following grants are required on account of establishment, contingencies, furniture and equipment :— Rs. Recurring. Establishment 1,596 Contract grant 80 Dieting grant 400 Clothing grant 80 Total 2,156 Non-recurring. Rs. Furniture, equipment, etc. 1,433
395	Lump provision for revised Government grants to dispensaries and other medical institutions for the five years beginning with 1921-22.	1,00,000	...	1,00,000	1,00,000	Provision on account of establishment is made for eleven months of next year. The Government grants to grant-in-aid dispensaries are to be revised for the quinquennium commencing from next year. From the applications received by the Surgeon General it appears that a sum of Rs. 1 lakh will be required on account of increase in the grants. The case is still under the consideration of the Surgeon General and the amount is provided provisionally in the next year's budget estimates.

396	Free supply of clothing to hospital servants in Bombay.	8,640	...	8,640	8,640	It is represented that the <i>biennial</i> scale of Rs. 16 per head sanctioned for the clothing grant to hospital servants is scarcely sufficient to make two ordinary suits for each servant and that to make them last for two years is not possible. It is therefore proposed to make the grant annual in the case of the large surgical hospitals. This involves an additional expenditure of Rs. 8,640.										
397	Clothing to servants employed in the laboratories of the Grant Medical College and the Medical Schools, Poona, Ahmedabad and Hyderabad.	960	...	960	960	The principle of supplying free clothing to the servants employed in the Laboratories has already been accepted by Government. The same concession has been recommended for the Medical College and Schools but on a scale of Rs. 16 per head annually.										
398	Additional establishment for the Civil Hospital, Hyderabad.	880	...	880	960	The Civil Surgeon, Hyderabad, has reported that the present staff of 12 ward servants is insufficient for the work owing to the increased accommodation for patients. He has therefore asked for 5 more ward servants on Rs. 10 plus Rs. 6 temporary and provisional allowances. Provision is made for eleven months of next year.										
399	Additional menial staff for the Sir C. J. Ophthalmic Hospital, Bombay.	1,056	...	1,056	1,152	On the basis of the average daily attendance and of 1 ward servant to 6 patients the Ophthalmic Surgeon, Bombay, requires 2 male ward servants and also 1 additional male and 1 additional female sweeper. These have been recommended to Government and the following pay has been proposed for them:— <table><tr><td></td><td>Pay.</td></tr><tr><td>1 Ward servant ...</td><td>21</td></tr><tr><td>1 Male sweeper ...</td><td>18</td></tr><tr><td>1 Female sweeper ...</td><td>18</td></tr><tr><td>1 Ward servant ...</td><td>19</td></tr></table> Provision for eleven months of next year is made in next year's budget. Provision of Rs. 220 for renting quarters for them is also made.		Pay.	1 Ward servant ...	21	1 Male sweeper ...	18	1 Female sweeper ...	18	1 Ward servant ...	19
	Pay.															
1 Ward servant ...	21															
1 Male sweeper ...	18															
1 Female sweeper ...	18															
1 Ward servant ...	19															

Serial No.	Description of item.	Amount provided for 1921-22.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
400	32, Medical (Transferred)—contd.					
	Grant of scholarships in the first year's Arts course to women students going up to the Grant Medical College.	Rs. 1,600	Rs. ...	Rs. 1,600	Rs. 1,920	It has been brought to the notice of the Surgeon General that the tenure of the 4 scholarships of Rs. 40 per mensem each for women students at the Grant Medical College, Bombay, may be extended, with advantage, by one more year to cover the first year's course at an Arts College as the scholars must take this in order to go up for the medical course. This has been approved by Government. Provision for ten months is made in next year's budget.
401	Grants for opening new dispensaries	20,000	90,000	1,10,000	20,000	The current year's provision is Rs. 60,000 (Rs. 20,000 recurring and Rs. 40,000 non-recurring). Out of this, Rs. 45,000 are for the Presidency proper. The demands for grants to new dispensaries in the Presidency proper received this year not only considerably exceed the allotment, but are also in excess of what is likely to be allotted in the ordinary way next year. To meet these demands, therefore, a special provision of Rs. 50,000 is made in next year's budget in addition to the usual provision.

Pending settlement of the question of continuance of the Local Board contributions towards the maintenance of the Medical School at Hyderabad (Sind), the Superintendent of the school asks for a Government contribution to cover the deficit in the accounts of the institution which has been estimated at Rs. 4,000. The question is under the consideration of Government. In the meantime, provision is made in next year's budget.

The Municipality of Karachi proposes to build a new dispensary for women in Sadar Bazar, Karachi, and has applied to Government for a non-recurring grant of Rs. 10,000 for the purpose. Provision has been made accordingly.

At present no laboratory servant is entertained in the Chemical Analyser's Laboratory and the work of cleaning the apparatus and other menial work has to be performed by the Chemical Assistant himself. To relieve him of this work which interferes with his regular duties, provision has been made for a servant for eleven months of next year.

The Superintendent, Central Lunatic Asylum, states that bugs are a nuisance in the asylum premises and a source of discomfort to the inmates. He therefore proposes to destroy them by Colonel Liston's new apparatus called the "fumigator." The estimated cost of the proposal is Rs. 2,500.

402	Grant to the Medical School, Hyderabad, to meet the deficiency in its accounts.	4,000	...	4,000	4,000
403	Grant-in-aid for building a new female dispensary in Sadar Bazar, Karachi.	...	10,000	10,000	...
404	Entertainment of a laboratory servant at the Chemical Analyser's Laboratory, Karachi, on Rs. 35—1—40.	385	...	385	480
405	Destruction of bugs in the Central Lunatic Asylum, Yerayda.	...	2,500	2,500	...

Serial No.	Description of item.	Amount provided for 1921-22.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
406	32, Medical (Transferred)—contd. Lump provision on account of expenditure out of the excise surplus.	Rs. ...	Rs. 14,18,095	Rs. 14,18,095	Rs. ...	(i) Reorganisation of the Medical School, Hyderabad ... 50,000 (ii) Acquisition of bungalow no. 22, Civil Lines, Poona, for the extension of the Medical School ... 50,000 (iii) Acquisition of two small blocks adjoining bungalows nos. 21 and 22 at Poona for the Medical School ... 25,000 (iv) Acquisition of cart stand site for the students' hostel of the Grant Medical College ... 1,00,000 (v) Acquisition of land for a hostel for 20 Indian nurses and women medical students at Poona ... 50,000 (vi) Cost of constructing the hostel building ... 60,000 (vii) Provision of maternity ward at the Civil Hospitals at Godhra, Ahmednagar, Dhulia, Rajkot and Bijapur ... 1,35,000 (viii) Provision of quarters for women Assistant and Sub-Assistant Surgeons at certain Hospitals ... 27,000 (ix) Provision of tuberculosis ward at the Civil Hospital, Ahmedabad ... 37,000 (x) Acquisition of lands for the Infectious wards at Dhond, Bhusawal, Dakore and Jejuri ... 9,500

(xi)	Provision of tuberculosis ward at the J. J. Hospital, Bombay ...	35,547
(xii)	Out-patient Department at the J. J. Hospital ...	3,71,000
(xiii)	Entertainment of Assistant and Sub-Assistant Surgeons for influenza duty ...	43,836
(xiv)	Construction of an Infectious Diseases ward at the Civil Hospital, Nasik ...	24,212
(xv)	Acquisition of land for hostels for women students at the medical schools.	2,00,000
(xvi)	Development of the Poona and Ahmedabad medical schools ...	2,00,000
		14,18,095

407 Establishment of a new Leper Asylum at Palghar

33,333

33,333

...

...

171

The Mission to Lepers in India and the East have under consideration a scheme for the establishment of a Leper Asylum at Palghar and they have applied to Government for a contribution towards the initial expenditure. Government have given an undertaking to bear 2/3rds of the cost of constructing and equipping the asylum. In the current year's budget a provision of Rs. 16,000 at 2/3rds of the estimated cost of Rs. 24,000 has been made for the purpose. This has remained unutilised. It is now represented that the cost will come to Rs. 50,000. Hence a provision of Rs. 33,333 is made in next year's budget.

408 Provision to meet applications from Nursing Associations for unforeseen expenditure during 1921-22.

5,000

...

5,000

5,000

The provision is intended for unforeseen and unusual charges, e.g., establishment of new nursing associations, opening of new wards, and private nurses at the St. George's Hospital, etc.

Sl. No.	Description of item.	Amount provided for 1912-13.			Total.		Remarks.
		Recurring.	Non-recurring.	Tot.	Recurring expenditure.	Non-recurring expenditure.	
1	2	3	4	5	6	7	
409	3 ^d , Medical (Transferred)—contd. Lump provision for the reorganization of the nursing arrangements in the Presidency.	Rs. 50,000	Rs. 50,000	Rs. 1,00,000	Rs. 50,000		The question of providing all Government institutions with nursing aid is under consideration. At present some institutions are fully nursed, others only partially so, and the great majority not at all. It is proposed to create a unified nursing service for the whole Presidency. Under the Bombay Presidency Nursing Association. Under the present system each association maintains a separate existence from the others and the result is that some are more wealthy than others and receive more public support, and proper administrative control is impossible. To remedy these defects the Surgeon General has submitted a scheme for the reconstitution of the Bombay Presidency Nursing Association and the establishment of a Presidency Nursing service. The scheme has been generally approved by Government. In the current year a lump provision of Rs. 2,00,000 non-recurring and Rs. 50,000 recurring has been made but has not been utilised. A reduced provision is made next year.
410	Entertainment of an additional European Overseer on Rs. 125—5—150 at the Central Lunatic Asylum, Yeravda.	1,375	...	1,375	1,800		The increase in the number of inmates from 289 to 515 and the separation of the male side of the asylum into sections which is almost completed necessitate the entertainment of an additional overseer. This will leave the head overseer free to attend to his proper duties of maintaining supervision and discipline. Provision is made for eleven months.
411	Reorganisation of the Medical School, Hyderabad	30,000	...	30,000	30,000		In the current year's budget provision on account of this item was included in the lump-provision for expenditure from the Surplus Excise Revenue, but no expenditure was incurred.

412	Building grant to the King Edward Memorial Hospital, Poona.	...	5,000	5,000	...	The Memorial Hospital Committee has asked for a building grant which it is proposed to sanction.
413	Appointment of three Assistant Surgeons at the J. J. Hospital, Bombay.	5,280	...	5,280	5,760	The present strength of three Assistant Surgeons was sanctioned as far back as 1904. These officers are not able to cope with the increased work. The Surgeon General has therefore proposed to entertain three more Assistant Surgeons who will be provided with free quarters or a house-rent allowance of Rs. 60 per mensem each. The cost during next year will come to Rs. 5,280.
414	Purchase of a sterilizer for the J. J. Hospital	...	3,193	3,193	...	The sterilizer for dressings at present used at the Hospital is too small to meet the growing requirements. An additional sterilizer is urgently required.
415	Grant for a Leper Asylum at Vengurla in the Ratnagiri District.	...	3,500	3,500	...	It is proposed to have a permanent building for a leper asylum at Vengurla. The Mission to Lepers is willing to contribute half the initial expenditure and has asked Government to give Rs. 3,500 towards the cost of the building. The proposal is still under the consideration of Government.
416	Entertainment of a Laboratory Assistant for Electro-therapeutic Department, J. J. Hospital.	495	...	495	495	The proposals are under the consideration of Government.

Serial No.	Description of item.	Amount provided for 1931-22.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
<i>32, Medical (Transferred)—concl'd.</i>						
417	Grant of a duty allowance of Rs. 200 a month to the Personal Assistant to the Surgeon General with the Government of Bombay.	Rs. 2,400	Rs. ...	Rs. 2,400	Rs. 2,400	The Personal Assistant is debarred from private practice, has heavy and responsible duties to perform, and is stationed in Poona where the cost of living is appreciably higher than in an ordinary mofussil station. It is therefore proposed to grant him a duty allowance of Rs. 200 a month. The question has been referred to higher authorities.
418	Entertainment of a peon and a hamal on Rs. 10 + Rs. 6 temporary and provisional allowance + Rs. 7 house-rent per mensem each under the Presidency Surgeon, Second District.	506	...	506	552	There is at present no sanctioned appointment of a peon for the Presidency Surgeon's office. A peon is required when the Presidency Surgeon is examining candidates for admission to Government service, etc. A hamal is also necessary to keep the office clean and for other menial duties. Provision is made for eleven months of next year.
Total ...		5,17,045	17,48,659	22,65,704	5,55,980	

33, Public Health (Transferred).

Grants in aid of Sanitary projects

419

9,70,000

...

The current year's provision is Rs. 11,00,000.
The ensuing year's provision is intended for the following objects :—

Rs.

(i) Grant-in-aid for the Poona drainage and water-supply	2,00,000
(ii) Grant-in-aid for the Ahmednagar water-supply scheme... ..	2,50,000
(iii) Allotment to the Sanitary Board for making subventions towards the cost of minor sanitary projects ...	50,000
(iv) Grants-in-aid to municipalities towards the cost of the improvement of the sanitary conditions of their towns.	50,000
(v) Grant-in-aid for improvements to the Ahmedabad water-supply ...	1,60,000
(vi) Grant-in-aid for improvements to the Sukkur water-supply	92,045
(vii) Grant-in-aid for the Uran water supply scheme	58,000
(viii) Grant-in-aid for the Trimbak water-supply scheme	25,000
(ix) Nawabshah drainage scheme	26,152
(x) Chemical treatment of the Poona City water-supply	15,000
(xi) Trial surveys and investigations of sanitary projects	15,000
(xii) Urgent and unforeseen expenditure on sanitary schemes which may be sanctioned during the ensuing year.	28,803

Total ... 9,70,000

Serial No.	Description of item.	Amount provided for 1931-32.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
420	33. <i>Public Health (Transferred)</i> —contd. Increase in the provision for grants in-aid to local bodies in connection with the employment of Health Officers and Sanitary Inspectors.	Rs. 40,000	Rs. ...	Rs. 40,000	Rs. 40,000	The current year's provision is Rs. 40,000. The Sanitary Board has submitted proposals for the regrouping of municipalities for the purpose of appointment of Health Officers and Sanitary Inspectors and for revision of the scales of their pay. In accordance with these proposals Government will have to pay larger contributions towards the cost of those officers. The proposals are under the consideration of Government. In the meantime a total provision of Rs. 80,000 is made for the purpose.
421	Lump provision for expenditure from savings from the Surplus Excise Revenue.	...	82,000	82,000	...	The provision is intended for the following objects.— Rs. (a) Destruction of rats in Belgaum and Dharwar ... 50,000 (b) Continuance of the plague research work at Poona under Dr. Chitre ... 12,000. (c) Scheme for the instruction of village officers in the treatment of water supplies with Potassium Permanganate or chlorine fluid ... 15,000 (d) Unusual expenditure in connection with outbreaks of cholera and influenza ... 5,000 Total ... 82,000

The scheme for the free distribution of quinine "Treatments" to the general public and school children in Sind and Kanara sanctioned as an experimental measure in 1919 has been working satisfactorily. The Surgeon General has recommended that it should be continued next year. Hence a provision of Rs. 50,000 is made in next year's budget. In the last two years funds were provided out of the surplus excise revenue. Next year's provision will be debited to the savings out of that revenue.

A scheme for the improvement of a large part of Sholapur has been sanctioned. The cost was originally estimated at Rs. 3,44,000 and the proceeds from sale and lease of building land and sale of old Dak Bungalow at Rs. 4,49,000. Some expenditure in connection with the compensation to be given for certain bungalows has been incurred during the current year. It is estimated that a provision of Rs. 1,47,000 will be required during next year.

Government have sanctioned the Poona Town Planning Scheme prepared by the Poona City Municipality and have to give to the municipality a grant-in-aid equivalent to 50 per cent. of the net cost. It is expected that the grant-in-aid will amount to Rs. 50,000.

422	Provision for expenditure in connection with the free distribution of quinine "treatments" to the general public and to school children in Sind and Kanara.	...	50,000	50,000	...
423	Sholapur Development Scheme	...	1,47,000	1,47,000	...
424	Poona Town Planning Scheme	...	50,000	50,000	...

Sl. No.	Description of item	Amount provided for 1921-22.				Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring	Total.			
1	2	3	4	5	6	7	
<i>33, Public Health (Transferred)—concd.</i>							
425	Kopergaon Development Scheme	...	Rs. 11,000	Rs. 11,000	...		Proposals for the acquisition of land for an extension of the village site have been received. A notification under the Land Acquisition Act is being issued.
426	Bagalkot Town Planning Scheme	...	Rs. 10,000	Rs. 10,000	...		The Town Planning Scheme prepared by the Bagalkot Municipality has been sanctioned by Government. The report of the Consulting Surveyor to Government is awaited, but it is estimated that Government will have to pay a subvention of about Rs. 10,000.
427	Panchgani Town Planning Scheme	...	Rs. 1,500	Rs. 1,500	...		A scheme prepared by the Panchgani Municipality under section 14 (2) of the Town Planning Act has been sanctioned by Government who have guaranteed a subvention not exceeding Rs. 1,500 towards the net cost.
428	Increase in the provision for grants-in-aid to village Sanitary Committees.	4,561	...	4,561	4,561		The additional provision is required for grants to new Committees. The amount is distributed as follows:— Rs. Northern Division ... 864 Southern Division ... 3,697
	Total	44,561	13,21,500	13,66,061	44,561		

34. Agriculture (Transferred).

(1) Second Divisional Superintendent of Agriculture, in Sind, on Rs. 250 per mensem (in the Provincial Agricultural Service).

(2) One clerk for Divisional Superintendent on Rs. $40\frac{5}{2}$ —80 per mensem.

(3) Two peons for Divisional Superintendent at Rs. 10 per mensem each.

(4) Contingencies—lump sum

(1) District Horticultural Officer (in the Provincial Agricultural Service) on Rs. 250 per mensem.

(2) One clerk on Rs. $40\frac{5}{2}$ —80 per mensem

(3) Two peons on Rs. 10 each per mensem

(4) Contingencies (lump)

The development of district work in Sind has of late been so rapid and considerable that it has not been found possible for one Divisional Superintendent to control satisfactorily the operations which are now scattered over the whole province of Sind. A second Divisional Superintendent has been considered necessary by a Committee which was appointed to deal with the question of the extension of the Agricultural Department in Sind. It is therefore proposed to appoint a second Divisional Superintendent (in the Provincial Service) with the necessary clerical and menial establishments. Provision is made for eleven months of next year.

The work of giving horticultural advice is at present done by the graduate staff at the Ganeshkhind Garden. This arrangement interferes with the experimental work carried out in the garden and the demand for advice is also increasing. It is therefore proposed to appoint a District Horticultural Officer with the necessary staff. Provision is made for eleven months of next year.

2,750	...	2,750	6,000
440	...	440	960
220	...	220	240
900	...	900	900
2,750	...	2,750	6,600
440	...	440	960
220	...	220	240
1,000	...	1,000	1,000

Serial No.	Description of item.	Amount provided for 1921-22.				Ultimate annual recurring expenditure.	Remarks.	
		Recurring.		Non-recurring.				Total.
		3	4	5	6			
2	2	3	4	5	6	7		
431	34, Agriculture (Transferred)—contd.							
	(1) Soil Physicist on Rs. 350 per mensem (in the Indian Agricultural Service).	Rs. 4,200	Rs. ...	Rs. 4,200	Rs. 15,000	The post of Soil Physicist has been sanctioned by the Secretary of State for India and is expected to be filled shortly.		
	(2) One clerk on Rs. 40— $\frac{5}{2}$ —80 per mensem	480	...	480	960			
	(3) Two peons on Rs. 10 per mensem each	240	...	240	240			
	(4) Contingencies (lump)	1,000	...	1,000	1,000			
432	(1) Mycologist or Plant Pathologist on Rs. 400 (in the Indian Agricultural Service).	4,800	...	4,800	15,000		The post of Mycologist has been sanctioned by the Secretary of State and is expected to be filled shortly.	
	(2) One clerk on Rs. 40— $\frac{5}{2}$ —80 per mensem	480	...	480	960			
	(3) Two peons on Rs. 10 per mensem each	240	...	240	240			
	(4) Contingencies (lump)	1,000	...	1,000	1,000			

433	(1) Horticulturist on Rs. 500 per mensem (in the Indian Agricultural Service).	5,500	...	5,500	18,000
	(2) One clerk on Rs. $40-\frac{5}{2}$ -80 per mensem.	440	...	440	960
	(3) Two peons on Rs. 10 per mensem each	220	...	220	240
	(4) Contingencies (lump) ...	1,000	...	1,000	1,000
434	(1) Deputy Director of Agriculture on Rs. 350 (in the Indian Agricultural Service).	4,200	...	4,200	15,000
	(2) One clerk on Rs. $85-\frac{5}{2}$ -100 and two clerks on Rs. $40-\frac{5}{2}$ -80 per mensem each.	1,980	...	1,980	3,120
	(3) Three peons on Rs. 10 per mensem each	360	...	360	360
	(4) Contingencies (lump) ...	2,000	...	2,000	2,000
435	Assistant Auditor in the office of the Director of Agriculture on Rs. $85-\frac{5}{2}$ -100 per mensem.	935	...	935	1,200

The post of Horticulturist has been sanctioned by the Secretary of State for India, who is arranging for the recruitment of an officer in England. Provision is therefore made for him and his establishment for eleven months of next year.

Two additional posts of Deputy Director have recently been sanctioned, to one of which an appointment has already been made. Provision is therefore made for his office establishment.

There is at present only one Auditor in the Agricultural Department and it is not possible for him to cope with the increasing work of auditing the accounts of Farms, Schools, etc. It is therefore proposed to have a second Auditor. Provision is made for eleven months of next year.

Serial No.	Description of item.	Amount provided for 1921-22.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
436	34, Agriculture (Transferred)—contd. Lecturer in Physics and Mathematics on Rs. 100—10—150 per mensem at the Agricultural College.	Rs. 1,100	...	Rs. 1,100	Rs. 1,800	At present there is only one Assistant Professor of Physics and Mathematics and it is not possible for him to cope with the increasing work. An additional post of Lecturer in Physics and Mathematics has therefore been proposed. Provision is made for eleven months of next year.
437	One clerk on the Baramati Demonstration Farm on Rs. 40— $\frac{5}{2}$ —80 per mensem.	440	...	440	960	This farm has been recently started. It is an irrigation farm and there is quite sufficient work for one Superintendent and one fieldman (already sanctioned). A clerk is necessary for the clerical and account work. Provision is made for eleven months of next year.
438	Revision of the pay of the two Mukadams on the Dharwar farm from Rs. 12—1—18 to Rs. 20 per mensem each.	44	...	44	48	The two Mukadams have been drawing Rs. 18 per mensem each for the last four years. It is now considered necessary to give them Rs. 20 per mensem each.

439	Equipment for the Rice Specialist's laboratory at Karjat.	...	4,000	4,000	...	A grant of Rs. 10,000 for the construction of a laboratory for the Rice Specialist at Karjat has been received from the Sassoon David Trust Fund. It will be necessary to fit it up with apparatus, furniture, etc. The laboratory is to be developed gradually but Rs. 4,000 are required for a start.
440	Cattle Shed at the Plant Breeding station, Karjat ...	...	3,000	3,000	...	This is necessary to protect the cattle from the heavy rainfall at Karjat.
441	One clerk for the Ratnagiri Farm on Rs. 40— $\frac{5}{2}$ —80 per mensem.	440.	...	440	960	There is only one non-graduate fieldman on the Ratnagiri farm who is expected to attend to both field and clerical duties. This arrangement is not satisfactory. It is therefore proposed to appoint a clerk. Provision is made for eleven months of next year.
442	One Storekeeper on the Kumta farm on Rs. 30— $\frac{5}{2}$ —80 per mensem.	330	...	330	960	Owing to the growth of the farm work including that of stocking seeds, manures, etc., to meet demands from the public it has not been possible for the one non-graduate fieldman on the farm to cope with the farm, office and store work. The present arrangement of engaging a storekeeper and paying him from contingencies has not been found to be satisfactory. It is therefore proposed to create a permanent and pensionable post of storekeeper. Provision is made for eleven months of next year.

Serial No.	Description of item.	Amount provided for 1921-22.				Ultimate annual recurring expenditure.	Remarks.
		Recurring.		Non-recurring.	Total.		
		3	4	5	6	7	
443	34, Agriculture (<i>Transferred</i>)—contd. (1) One graduate fieldman starting on Rs. 60 and afterwards on Rs. 75—5—100. (2) One Kamgar on Rs. 20—1—25 per mensem ... (3) Contingencies	Rs. 660 220 2,000	Rs. 2,000	Rs. 660 220 4,000	Rs. 1,200 300 2,000	These provisions are required for a new demonstration farm in the Mundgod petha, Kanara district, the necessity for which has been pointed out by the Commissioner, S. D. The fieldman is to manage the farm and the Kamgar is to assist him in carrying out the demonstrations. Provision is made for eleven months.	
444	Expenditure in connection with the Ginning factory at Mirpurkhas, Sind:— Establishment— (a) One Ginning Fitter at Rs. 80 per mensem ... One Engine Driver at Rs. 25 per mensem ... One Oilman at Rs. 30 per mensem ... One Oilman at Rs. 25 per mensem ... Two Oilmen at Rs. 20 per mensem, each ... One Watchman at Rs. 15 per mensem ... (b) Contingencies (including pay of menials) ...	Rs. 960 300 180 3,515	Rs. 330 275 440	Rs. 960 300 330 275 440 180 3,515	Rs. 960 300 180 3,515	The current year's provision for establishment and contingencies is Rs. 1,320 and 4,000 respectively as shown below:— Establishment— One Ginning Fitter, Rs. 80 per mensem ... 880 One Engine Driver, Rs. 25 per mensem... 275 One Watchman, Rs. 15 per mensem ... 165 Total ... 1,320 Contingencies ... 4,000 Total ... 5,320 The specific sanction of Government to the permanent creation of the three posts shown above has been applied for. It is proposed to treat the other four posts of oilmen as temporary till it is decided what permanent establishment is essential. The allotment for contingencies is required for the upkeep of the machinery, etc., and for the pay of menials.	

415	Repairs to, and recurring expenses of, plant at Chharodi Farm.	1,500	...	1,500	1,500	The amount is required to meet expenses in connection with a tractor which is to be maintained at the farm.
446	One Storekeeper for the Ganeshkhind Gardens on Rs. $30-\frac{5}{2}-80$ per mensem.	330	...	330	960	At present there is no permanent Storekeeper at the Ganeshkhind Gardens. The necessity for such a post is keenly felt. Provision is made for eleven months.
447	One additional graduate for the Pravara canals, starting on Rs. 60 and afterwards on Rs. 75-5-100.	660	...	660	1,200	A graduate fieldman is required for the Pravara canals for the development of demonstration work. Provision is made for eleven months of next year.
448	One fieldman—two-year passed scholar from the Lyallpur College—on the usual scale of pay Rs. 40-4-100.	440	...	440	1,200	Provision for two such posts exists in the current year's budget. Two scholars completed their two years' course at Lyallpur this year, but one of them is unfit and the other has been sent again for short training. Only one post out of the two provided for will therefore be filled up. Two more scholars will complete their two years' course next year. It is therefore proposed to provide for one post only. Provision is made for eleven months.
449	One demonstrator under the Agricultural Chemist, starting on Rs. 60 and afterwards on Rs. 75-5-100.	660	...	660	1,200	This post is necessary in order that the practical work of the increased number of students at the Agricultural College may be properly attended to. Provision is made for eleven months of next year.

Serial No.	Description of item.	Amount provided for 1921-22.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
		3	4	5	6	7
<i>34, Agriculture (Transferred)—contd.</i>						
450	Three non-graduate fieldmen for demonstration work on the Pravara and Godavari canals, on the usual scale of pay—Rs. 20—2—30 per mensem each.	Rs. 660	Rs. ...	Rs. 660	Rs. 1,080	Demonstration work on the Godavari and Pravara canals is developing. It is at present conducted through Kamgars who are paid from contingencies. It is now necessary to put it in charge of permanent men. It is therefore proposed to appoint three non-graduate fieldmen. Provision is made for eleven months of next year.
451	One non-graduate fieldman for rice research work at Karjat, under the Rice Specialist, on the usual scale of pay Rs. 20—2—30 per mensem.	220	...	220	360	Provision for a graduate fieldman under the Rice Specialist has been made in the current year's budget. In addition to the graduate fieldman who will chiefly be a scientific worker, one non-graduate fieldman for attending to the details of the cultivation of rice and doing mechanical work, etc., is necessary. Provision for eleven months is made in next year's budget.
452	Five non-graduate fieldmen under the Economic Botanist on the usual scale of pay—Rs. 20—2—30 per mensem each as shown below :— Two non-graduate fieldmen for Koleroga work. One non-graduate fieldman for grass work. One non-graduate fieldman for horticultural work in the district. One non-graduate fieldman for Modi Bag.	1,100	...	1,100	1,800	The work of spraying betel trees with "Koleroga" has been going on in the Ratnagiri and Kanara districts and is to be a permanent duty of the Agricultural Department. It is necessary to have two permanent non-graduate fieldmen for the work. Similarly one non-graduate fieldman is necessary in connection with the work on grass which is now expanding as one of the main research items of the Economic Botanist. A non-graduate fieldman is required for various purposes by the graduate fieldman who tours in the districts for horticultural work.

453	Three additional Kamgars for Kanara district on the usual scale of pay—Rs. 20-1-25 per mensem.	660	...	660	900	Modi Bag is to be the main horticultural teaching centre and the services of a non-graduate fieldman are necessary for the work to be carried on there. Provision in all cases is made for eleven months. Propaganda work with the object of introducing (1) red Mauritius variety of sugarcane, (2) the Poona pans and furnace for gul boiling and (3) onion cultivation, is going on in the Kanara district, but the agricultural overseer is unable to make sufficient progress with only one Kamgar. Three more Kamgars are therefore proposed. Provision is made for eleven months of next year.
454	Purchase of certain implements and machinery for the Deputy Director of Agriculture, S. D.	...	3,000	3,000	...	The following articles are necessary for the proper equipment of farms and schools in charge of the Deputy Director of Agriculture, S. D. :— (a) Cart weighing machine for Gokak farm. (b) Power chaff cutter and engine for District Demonstration work. (c) Fibre testing machine for Dharwar farm. (d) Lathe and circular saw for Dharwar farm and Devi Hesur School. (e) Shafting for engine at Devi Hesur School. A lump provision of Rs. 3,000 is made for the purpose.
455	Cotton development work	...	50,000	50,000	...	Government have approved, as a programme to be worked up to gradually during a term of years, the proposals submitted by the Director of Agriculture for the cotton development work. His proposals regarding the immediate requirements are awaited. In the meantime a lump provision of Rs. 50,000 is made in next year's budget.

Serial No.	Description of item.	Amount provided for 1921-22.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
456	34. Agriculture (Transferred)—concl'd. Provision for irrigation tank at Karjat ...	Rs. ...	Rs. 3,000	Rs. 3,000	Rs. ...	The rainfall at Karjat is generally sufficient for raising rice crops. But it is desirable to provide for storage of water for use in case of a prolonged break in the rains. The cost is estimated at Rs. 3,000 and it is not desirable to risk the loss of the work of previous years on which money has been spent.
457	Additional staff under the Registrar of Co-operative Societies in connection with the reorganisation of the Co-operative Department.	21,327	...	21,327	21,327	Proposals for the reorganisation of the Co-operative Department have been received and are under consideration.
458	Provision from the balance of the Imperial non-recurring grant of Rs. 3,47,000 for certain agricultural objects.	...	1,00,000	1,00,000	...	

Sl. No.	Description of item.	Annual estimate for 1921-22.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
460	35, Industries (Transferred). Appointment of three Assistant Directors of Industries.	Rs. 36,000	Rs. ...	Rs. 36,000	Rs. 36,000	In connection with the expansion and development of Industries it is necessary to appoint Assistant Directors of Industries on Rs. 1,000 per mensem each—one in Sind, one in the Deccan and one to serve as a leave reserve. Proposals on the subject are under consideration of Government.
461	Appointment of Circle Officers in the Department of Industries.	28,800	...	28,800	1,08,000	These officers are to be appointed to assist the Assistant Directors of Industries in Gujarat, Deccan and Sind. The appointments are to be made gradually as the requirements of the Industries Department necessitate them. Proposals on the subject are under consideration of Government.
462	Lump provision for the development of the Department of Industries.	1,46,000	2,10,000	3,56,000	1,46,000	This amount is in addition to the provision made for the establishments already entertained and is intended for developing the department on the lines indicated in the report of the Indian Industrial Commission. The recurring charges are on account of working and repairs of trawler, nets, etc.
463	Additional provision on account of pay of menials	1,000	...	1,000	1,000	This is required on account of the entertainment of additional persons who will be required for new officers under Department of Industries. Proposals on the subject are awaited.
	Total	2,11,800	2,10,000	4,21,800	2,91,000	

37. Miscellaneous Departments (partly Reserved
and partly Transferred).

464	Lump provision on account of Labour Bureau	...	75,000	...	75,000	75,000	It is under contemplation to establish a Labour Bureau in Bombay to compile information about all questions affecting labour. An Officer from England has been placed on special duty to organise the Bureau. For the present a lump sum of Rs. 75,000 is provided for next year.
465	Lump provision for the grant of certain advance increments of pay to Inspectors of the amalgamated Factory, Steam Boiler, and Smoke Nuisances Departments.		20,000	...	20,000	20,000	Proposals on the subject are awaited. In the meantime a lump provision is made.
466	Additional provision for the increase of fees of the examiners under the Bombay Boiler Inspection Act.		3,500	...	3,500	3,500	The current year's provision is Rs. 7,000. The examiners have represented that the fees now paid to them are inadequate. The Collector of Bombay has proposed to raise the fees from Rs. 50 to Rs. 75 a day. The proposals are under consideration. In the meantime an additional provision of Rs. 3,500 is made in the budget.
467	Grant of an honorarium to clerks attending the Mechanical Engineers' Examinations.		1,000	...	1,000	1,000	The Mechanical Engineers' examinations under the Bombay Boiler Act are held quarterly. The Superintendent and clerks in the Steam Boiler and other Departments have to attend to the work in addition to their other duties. The Collector of Bombay has proposed that he may be given an allotment of Rs. 250 for each examination and be authorised to grant an honorarium to the clerks within that sum for work connected with the examination.
468	Grant of a fixed conveyance allowance to the Asiatic Inspector in the amalgamated Factory, Boiler, and Smoke Nuisances Departments.		900	..	900	900	In the amalgamation scheme no conveyance allowance has been fixed for the post of an Inspector reserved for a person of unmixed Asiatic descent, but such an allowance is considered necessary. Proposals on the subject are awaited.

Serial	Description of item	Amount provided for 1921-22.				Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.			
1	2	3	4	5	6	7	
	<i>37, Miscellaneous Departments (partly Reserved and partly Transferred)—contd.</i>						
469	Rent of an office for one of the Inspectors under the amalgamated Factory, etc., Departments to be stationed at Poona.	360	...	360	360		Under the amalgamation scheme one Inspector is to be stationed at Poona for whom office accommodation and furniture will be required.
470	Purchase of furniture for the Inspector's office	...	300	300	...		
471	Expenditure in connection with the Accountancy Diploma Board, Bombay. (i) Increase in the fees for four examiners from Rs. 500 to Rs. 750 each.	1,000	...	1,000	1,000		The scope of the Accountancy Diploma examination has now been widened by the opening of more centres so that examiners have much more work to do than hitherto. It is therefore proposed to raise the rate of fees from Rs. 500 to Rs. 750.
	(ii) Examination charges	615	...	615	615		This provision is required to remunerate supervisors at the new centre which is to be opened and to meet other expenditure in connection with the examination.
	(iii) Miscellaneous charges	100	...	100	100		These charges are required on account of the new centre.
	(iv) Furniture	...	200	200	...		It is necessary to purchase furniture for a second clerk in the office of the Secretary, Accountancy Diploma Board, and to renew monsoon curtains.
	Total	1,02,475	500	1,02,975	1,02,475		Note.—Item 471 is Transferred. The rest are Reserved.

472	41, Civil Works—Civil (Transferred). Grants to District Local Boards for village water supply and for expenditure on boring and jumper experiments.	...	1,20,000	1,20,000	1,20,000	...
473	Grants-in-aid to District Local Boards for the construction and repairs of roads in irrigated tracts.	5,000	...	5,000	5,000	...
	Total	5,000	1,20,000	1,25,000	5,000	
474	43A, Famine Relief (Reserved). Fodder storage operations at Karajgi in the Dharwar district.	64,000	87,000	1,51,000	64,000	
	Total	64,000	87,000	1,51,000	64,000	

The current year's provision is Rs. 1,20,000.

It is considered important to open up irrigated tracts by roads and the District Local Boards have been informed of the irrigated tracts where roads and repairs are immediately required. As the Local Boards will not receive any additional cess for some time, it is proposed to give them special grants-in-aid for the purpose. The grants are intended to be recouped later if the Local Boards obtain increased revenues from any additional cess hereafter. A provision of Rs. 10,000 is made for the purpose in the current year's budget but it is not likely to be utilized.

The scheme has been approved and it is proposed to erect the machinery before the end of next monsoon.

	Description of item.	Amount provided for 1941-22.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring	Total.		
	2	3	4	5	6	7
	<i>46, Stationery and Printing (Reserved).</i>					
475	Provision for giving out work to private presses ...	Rs. ...	Rs. 30,000	Rs. 30,000	Rs. ...	It is anticipated that owing to heavy demands the presses will not be able to cope with the work and it will be at times necessary to give out work to private presses.
	<i>Government Central Press.</i>					
476	Additional provision for compositors on piece-work ...	Rs. 45,000	Rs. ...	Rs. 45,000	Rs. 45,000	The current year's provision is Rs. 1,05,000. In view of the increasing work due to the Reforms Scheme and the rise in the piece work rates recently sanctioned, the additional provision will be necessary next year.
477	Additional provision for establishment on task work ...	Rs. 6,000	Rs. ...	Rs. 6,000	Rs. 6,000	The current year's provision is Rs. 14,000. In view of increase of work and a rise of 50 per cent. in pay recently sanctioned, it is necessary to provide the additional amount.
478	Additional provision for dearness allowance to compositors on piece work and task work establishment ...	Rs. ...	Rs. 10,200	Rs. 10,200	Rs. ...	Dearness allowance at the rate of 20 per cent. of pay has been sanctioned for piece work compositors and task work establishment in the presses. No specific provision for the dearness allowance was made in the current year's budget. A total provision of Rs. 42,000 is entered on this account in the ensuing year's estimates. This includes Rs. 10,200 over and above what is expected to be spent in the current year. The additional provision of Rs. 10,200 is necessary in consequence of the increased provision made for the pay of piece work compositors and task work establishment for next year.

A bonus of one month's pay has been sanctioned for the piece work compositors and task work establishment in view of the fact that these men are not entitled to any of the privileges which other Government servants enjoy, such as privilege leave, etc. No specific provision for the bonus was made in the current year's budget. A total provision of Rs. 12,600 is entered on this account in the ensuing year's estimates. This sum includes Rs. 4,250 over and above what is expected to be spent in the current year. The additional provision of Rs. 4,250 is necessary in consequence of the increased provision made for the pay of piece work compositors and task work establishment for next year.

479	Additional provision for the grant of bonus to compositors on piece work and task work establishment.	4,250	...	4,250	4,250	4,250	
480	Additional provision for forwarding charges	...	...	500	500	500	The current year's provision is Rs. 500. In view of the increased rates of cart-hire it is necessary to make the additional provision.
481	Revision of pay of staff	...	...	36,000	36,000	36,000	Recommendations have been received from the Committee appointed to examine the working of the Government Presses and are under consideration.

	Particulars.	Amount provided for 1921-22.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
<i>46, Stationery and Printing (Reserved)—concl'd.</i>						
	<i>Yeravda Prison Press.</i>					
482	Lighting arrangements	...	10,000	10,000	...	It is essential that the composing and machine rooms, etc., at the press should be provided with electric light.
483	Overtime allowance	5,000	...	5,000	5,000	Owing to the heavy arrears at the Government Central Press it is necessary to work overtime at the Yeravda Press.
484	Additional provision for purchase of new machinery...	...	20,000	20,000	...	The current year's provision is Rs. 50,000. For a number of years practically no new machinery has been purchased for the Yeravda Prison Press. The existing machines are worn out and it is necessary to buy new ones if the outturn of work is to be maintained.
485	Revision of pay of staff	6,000	...	6,000	6,000	<i>Vide</i> remark against item 481.
	<i>Commissioner-in-Sind's Press.</i>					
486	Revision of pay of staff	1,100	...	1,100	1,100	<i>Vide</i> remark against item 481.
487	Establishment of small printing presses for Government House work at Bombay and Ganeshkhind.	6,600	...	6,600	6,600	It is proposed to erect small printing presses at Bombay and Ganeshkhind for urgent work instead of sending it to the Government Central Press as this has been found to involve inconvenience and delay. Provision is made for the necessary establishment.
	Total	1,10,450	70,200	1,80,650	1,10,450	

47, Miscellaneous (partly Reserved and partly Transferred.)

488	Increase in the provision for payment of general tax on Government properties to the Bombay Municipality.	40,168	...	40,168	40,168
489	Lump provision for subventions to District Local Boards with non-official Presidents and self-contained offices.	45,000	...	45,000	45,000
490	Contribution towards the pay of the Salvation Army Superintendent of the new Workhouse for European Vagrants in Bombay.	600	...	600	1,200
491	Lump provision for grants-in-aid to District Local Boards in the Presidency proper in connection with the abolition of tolls on their roads (exclusive of tolls on bridges and ferries).	1,08,332	...	1,08,332	1,08,332
Total		1,94,100	...	1,94,100	1,94,700

Increased provision is necessary on account of the revised rateable value of Government buildings.

In recent years non-official Presidents have been appointed for twelve District Local Boards. In order to make the ordinary administration of the Boards independent of the Collector's office of which it was formerly a branch, a self-contained office, together with the services of a Chief Officer, is placed at the disposal of the non-official President. As the District Local Boards are unable to meet the expenditure on this account they are granted subventions equivalent in amount to the cost of the appointment of Chief Officer and of the Local Fund establishment in the Collector's office. Similar subventions to seven more District Local Boards are likely to be sanctioned in the current year. A lump provision of Rs. 45,000 is made in next year's budget for five other District Local Boards to which non-official Presidents may be appointed in future.

The management of the Workhouse for European vagrants is to be transferred to the Salvation Army after the new building is ready. Provision for six months for the contribution towards the pay of the Superintendent has been made in next year's budget on the assumption that the building will not be ready before the middle of next year.

Government have approved a scheme for abolition of tolls on Local Board roads under which District Local Boards are to be granted an annual contribution equal to their average receipts from tolls on condition that the whole amount is spent on the construction and maintenance of roads. Tolls on some of the Local Board roads have already been abolished. Tolls on the remaining roads are to be abolished from 1st April 1921 and compensation paid to the Boards concerned.

Note.—Items 488, 489 and 491 are Transferred. Item 490 is Reserved.

55. Construction of Irrigation Works.
(not charged to revenue) (Reserved).

492 Begari Canal— Sultanwah project

493 Eastern Nara Works—
Remodelling the right and left bank branches at 9th
mile of the Mithrao Canal.

494 Jamrao Canal—
Constructing distributary at mile 109 of the canal ...

495 Mahiwal—
Extension of the Sonan Branch ...

496 Dad Canal—
Remodelling the lower portion of the Dad Canal ...

497 Sukkur Barrage Project ...

Total ...

Grand total of items 1 to 497 ...

Rs.	Rs.	Rs.	Rs.	Rs.
...	50,000	50,000	50,000	...
...	1,00,000	1,00,000	1,00,000	...
...	6,700	6,700	6,700	...
...	50,000	50,000	50,000	...
...	50,000	50,000	50,000	...
...	3,22,000	3,22,000	3,22,000	...
...	5,78,700	5,78,700	5,78,700	...
83,94,688	96,16,900	7,80,15,588	87,48,527	...

This amount was provided in the current year's budget but was surrendered on account of retrenchment. Plans and estimates have been returned to the Chief Engineer in Sind for consideration and report on certain details.

The amount was provided in the current year's budget but was surrendered on account of retrenchment. The plans and estimates are under revision.

The plans and estimates are under preparation.

The project is under preparation.

The project has been returned to the Chief Engineer in Sind for revision. The amount was provided in the current year's budget but was surrendered.

The amount is required for preliminary work.

H. S. LAWRENCE,
Chief Secretary to Government.